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ANNUAL REPORT 1983

FIFTY-SECOND
ANNUAL REPORT

FISCAL YEAR ENDED
JUNE 30, 1983

**COMPTROLLER
STATE OF NEW HAMPSHIRE**

The State of New Hampshire

Department of Administration and Control

FIFTY-SECOND

ANNUAL REPORT

FISCAL YEAR ENDED

JUNE 30, 1983

MICHAEL R. CORNELIUS

STATE COMPTROLLER

STATE OF NEW HAMPSHIRE
DEPARTMENT OF ADMINISTRATION AND CONTROL
ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 1983

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LETTER OF TRANSMITTAL

November 11, 1983

To: His Excellency The Governor
and The Honorable Council

In accordance with statutory requirements, I submit herewith the Fifty-second Annual Report of the Comptroller covering the fiscal operations of the State government for the fiscal year ended June 30, 1983.

Information in this report includes financial transactions recorded in the centralized appropriation accounting system on the basis of accounting prescribed by law for budgetary purposes as well as by Generally Accepted Accounting Principles (GAAP). The financial transactions on a Generally Accepted Accounting Principle (GAAP) basis are only included in the category General Purpose Combined Financial Statements sections I through IV and Supplementary Financial Data sections V through XII.

Ernst & Whinney has performed an independent audit of the State's accounting records in accordance with Generally Accepted Auditing Standards (GAAS) for the fiscal year ended June 30, 1983. Their report is contained in the General Purpose Combined Financial Statements section and applies only to that section and the Supplementary Financial Data.

Certain adjustments were made for Fiscal 1983 in order to present the State's Financial Statements for the year ended June 30, 1983 in conformity with Generally Accepted Accounting Principles (GAAP) with the exception of certain items so noted in the auditor's report.

The State of New Hampshire ended the fiscal year 1983 with a General Fund Unappropriated (Deficit) of $(40,056,175) on a Budgetary basis and $(62,015,115) deficit on a GAAP basis which compares with fiscal year 1982 (deficit) of $(33,178,689) and (deficit) of $(60,667,823), respectively.

The principal cause of the increase in the budgetary deficit was due to declining revenues and increased expenditures. An example of a decline in revenues is the business profits tax receipts which went from $79,737,252 in fiscal year 1982 to $72,535,316 in fiscal year 1983. This decline resulted primarily from the repeal on June 29, 1982 of the $250 minimum business profits tax. A subsequent ruling of the State Supreme Court held the $250 minimum business profits tax to be unconstitutional, resulting in $6,700,000 of refunds during fiscal year 1983.

Similarly, a ruling by the State Supreme Court that the method of collection of the utilities franchise tax was invalid resulted in the accrual during fiscal year 1983 of a liability for refunds of approximately $5,742,000. The GAAP financials as of fiscal 1982 reflected an accrual under Accrued Litigation in anticipation of a negative ruling on the Business Profits Tax and Franchise Tax issues. It was also determined by the Commissioner of Revenue that the procedure used in computing the telephone tax was not in compliance with existing law. Recomputation, in compliance with the law, resulted in reduction of approximately $2,700,000 in revenue versus recent projections for fiscal year 1983. Subsequently, the Legislature amended the statutory method of assessment to restore the prior assessment procedures for 1984 and subsequent fiscal years. The effect in fiscal year 1983 of the invalid taxes was a negative impact of $9,200,000 on revenues and an increase in appropriations of $12,442,000. The general economic recession, which affected the nation during most of the fiscal year, adversely impacted other State revenue sources.

In addition to the above revenue factors, net appropriated expenditures and other direct charges to the General Fund increased to $332,772,147 from the original budget estimate of $325,005,614. This change includes the tax refunds (discussed above) of $12,442,000 and a supplemental appropriation of $4,050,000, primarily for higher debt service, liquor operations, indigent defense and school building aid. These increases were partially offset by an executive order issued during the first week in January as a cooperative effort between the current, previous and interim administrations. This order required all departments to reduce expenditures during the year by 4% of appropriations (savings of approximately $9,000,000) and a change was mandated in the recording of local aid payments (savings of approximately $4,500,000).

The recent fiscal difficulties experienced by New Hampshire are similar to those experienced by other states. Approximately twenty states are projecting a general fund deficit at the end of 1983 and all but six states are expected to show a decrease in general fund balances during 1983.

Respectfully submitted,

Michael Cornelius

Michael R. Cornelius
Comptroller

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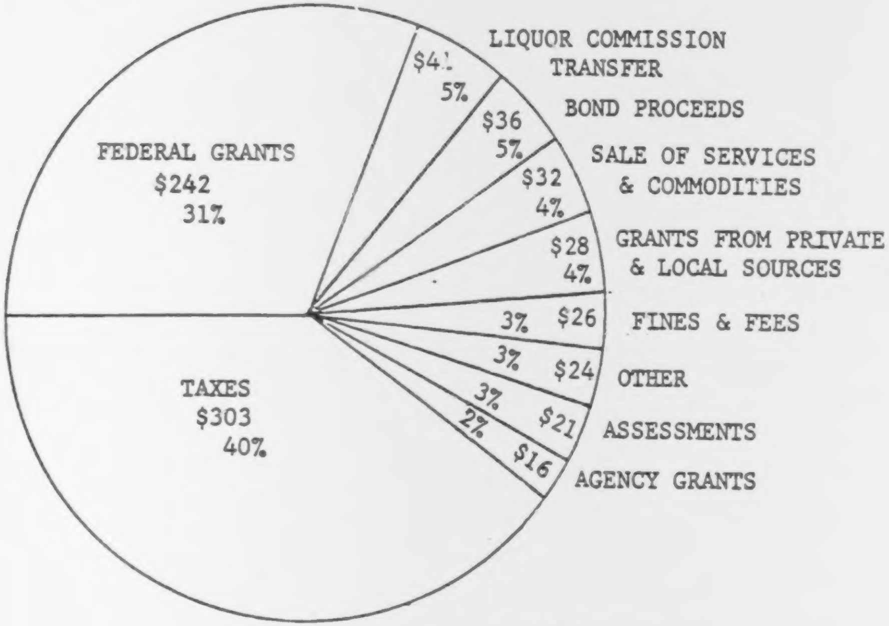
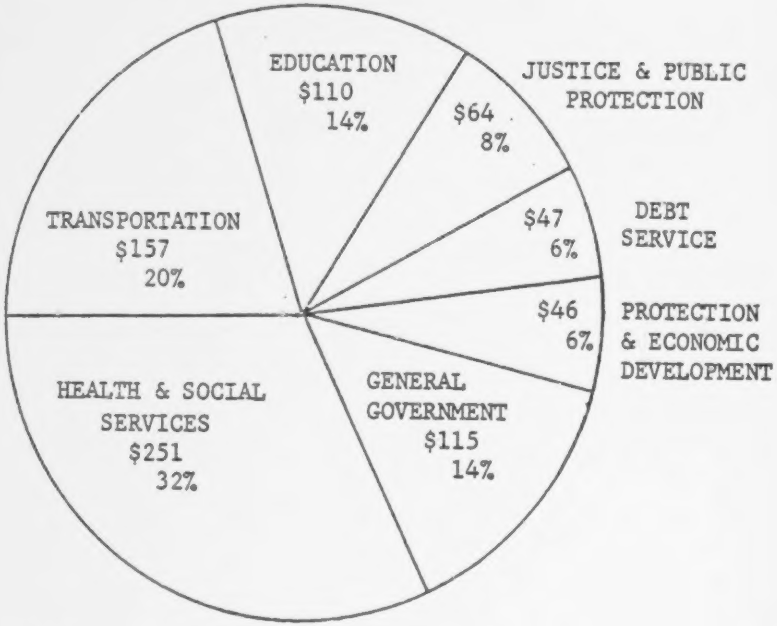
STATE OF NEW HAMPSHIRE
GRAPHIC SUMMARY OF FINANCIAL RESOURCES AND EXPENDITURES - ALL GOVERNMENTAL FUNDS
JUNE 30, 1983
(MILLIONS OF DOLLARS)

FINANCIAL RESOURCES BY SOURCE



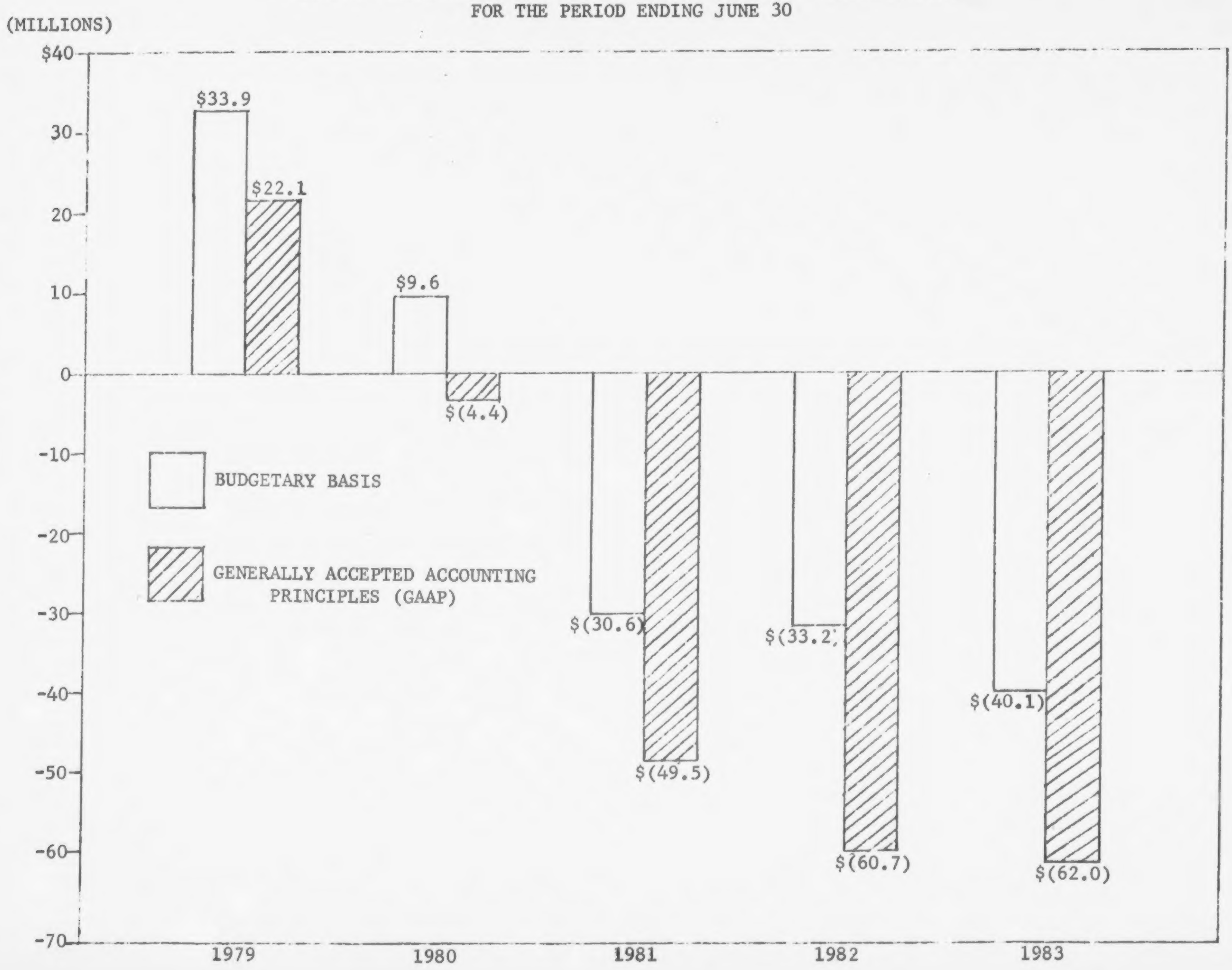
EXPENDITURES BY FUNCTION



Total Revenue	$ 692
*Other Financing Sources	77
Total Revenue and Other Sources	769
Total Expenditures	790
Excess of Expenditures (Over) Revenue and Other Sources	$(21)

*Net of offsetting transfers from/to Governmental Funds. Reference: EXHIBIT II Combined Statement of Revenues, Expenditures and Changes in Fund Equity - All Governmental Fund Types (GAAP Basis).

STATE OF NEW HAMPSHIRE
GRAPHIC PRESENTATION OF UNAPPROPRIATED SURPLUS - GENERAL FUND
FOR THE PERIOD ENDING JUNE 30



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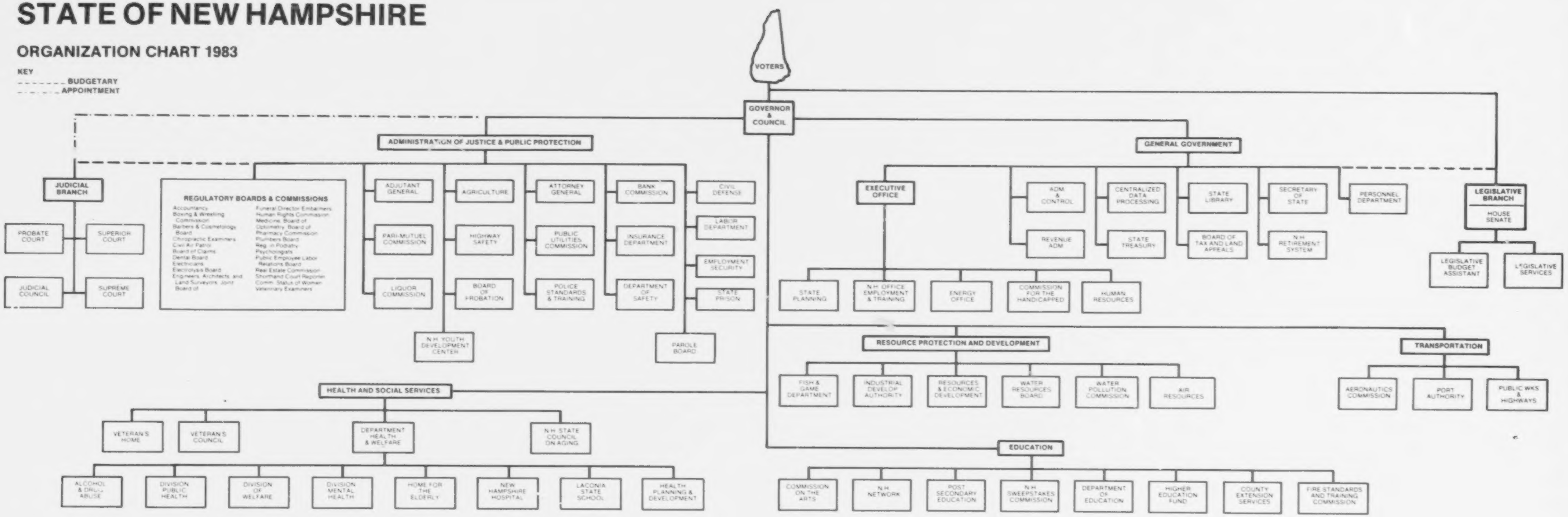
STATE OF NEW HAMPSHIRE

ORGANIZATION CHART 1983


KEY
BUDGETARY
APPOINTMENT
VOTERS
GOVERNOR & COUNCIL
ADMINISTRATION OF JUSTICE & PUBLIC PROTECTION
JUDICIAL BRANCH
PROBATE COURT
SUPERIOR COURT
JUDICIAL COUNCIL
SUPREME COURT
REGULATORY BOARDS & COMMISSIONS
Accountancy
Boxing & Wrestling Commission
Barbers & Cosmetology Board
Chiropractic Examiners
Civil Air Patrol
Board of Claims
Dental Board
Electricians
Electrolysis Board
Engineers, Architects, and Land Surveyors, Joint Board of
Funeral Director Embalmers
Human Rights Commission
Medicine, Board of
Optometry, Board of
Pharmacy Commission
Plumbers Board
Reg. in Podiatry
Psychologists
Public Employee Labor Relations Board
Real Estate Commission
Shorthand Court Reporter
Comm. Status of Women
Veterinary Examiners
ADJUTANT GENERAL
PARI-MUTUEL COMMISSION
LIQUOR COMMISSION
AGRICULTURE
HIGHWAY SAFETY
BOARD OF PROBATION
N.H. YOUTH DEVELOPMENT CENTER
ATTORNEY GENERAL
PUBLIC UTILITIES COMMISSION
POLICE STANDARDS & TRAINING
BANK COMMISSION
INSURANCE DEPARTMENT
DEPARTMENT OF SAFETY
CIVIL DEFENSE
LABOR DEPARTMENT
EMPLOYMENT SECURITY
STATE PRISON
PAROLE BOARD
GENERAL GOVERNMENT
EXECUTIVE OFFICE
STATE PLANNING
N.H. OFFICE EMPLOYMENT & TRAINING
ENERGY OFFICE
COMMISSION FOR THE HANDICAPPED
HUMAN RESOURCES
ADM & CONTROL
REVENUE ADM
CENTRALIZED DATA PROCESSING
STATE TREASURY
STATE LIBRARY
BOARD OF TAX AND LAND APPEALS
SECRETARY OF STATE
N.H. RETIREMENT SYSTEM
PERSONNEL DEPARTMENT
LEGISLATIVE BRANCH
HOUSE SENATE
LEGISLATIVE BUDGET ASSISTANT
LEGISLATIVE SERVICES
RESOURCE PROTECTION AND DEVELOPMENT
FISH & GAME DEPARTMENT
INDUSTRIAL DEVELOP AUTHORITY
RESOURCES & ECONOMIC DEVELOPMENT
WATER RESOURCES BOARD
WATER POLLUTION COMMISSION
AIR RESOURCES
TRANSPORTATION
AERONAUTICS COMMISSION
PORT AUTHORITY
PUBLIC WKS & HIGHWAYS
HEALTH AND SOCIAL SERVICES
VETERAN'S HOME
VETERAN'S COUNCIL
DEPARTMENT HEALTH & WELFARE
N.H. STATE COUNCIL ON AGING
ALCOHOL & DRUG ABUSE
DIVISION PUBLIC HEALTH
DIVISION OF WELFARE
DIVISION MENTAL HEALTH
HOME FOR THE ELDERLY
NEW HAMPSHIRE HOSPITAL
LACONIA STATE SCHOOL
HEALTH PLANNING & DEVELOPMENT
EDUCATION
COMMISSION ON THE ARTS
N.H. NETWORK
POST SECONDARY EDUCATION
N.H. SWEEPSTAKES COMMISSION
DEPARTMENT OF EDUCATION
HIGHER EDUCATION FUND
COUNTY EXTENSION SERVICES
FIRE STANDARDS AND TRAINING COMMISSION

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Ernst & Whinney

1000 Elm Street
Manchester, New Hampshire 03101

603/625-9601

To the Fiscal Committee of the General Court
State of New Hampshire
Concord, New Hampshire

We have examined the general purpose combined financial statements of the various funds and Long-Term Debt Account Group of the State of New Hampshire as of June 30, 1983 and for the year then ended. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As more fully described in the General Comments of the Notes to the Financial Statements, the financial statements do not include all activities of the New Hampshire Department of Employment Security and the New Hampshire Division of Welfare as required by generally accepted accounting principles.

The State has not maintained records of the cost of its general fixed assets and, therefore, a statement of General Fixed Assets is not presented in the accompanying financial statements as required by generally accepted accounting principles.

As more fully described in Note 2, the accompanying financial statements do not include a Combined Statement of Revenues, Expenditures and Changes in Fund Balances--Budget and Actual for the General and Special Revenue Funds as required by generally accepted accounting principles.

The State does not account for the activities of the Central and Eastern New Hampshire Turnpikes as an enterprise fund as required by generally accepted accounting principles.

In our opinion, except for the matters referred to in the second through fifth paragraphs, the general purpose combined financial statements referred to in the first paragraph fairly present the financial position of the various funds and Long-Term Debt Account Group of the State of New Hampshire as of June 30, 1983, and the results of operations of such funds and the combined changes in financial position of the Proprietary Fund Types and Similar Trust Funds for the year then ended, in conformity with generally accepted accounting principles which, except for the change, with which we concur, in the method of accounting for certain self assessed taxes as described in Note 5 to the financial statements, have been applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the general purpose combined financial statements taken as a whole. The supplementary financial data is presented for purposes of additional analysis and is not a required part of the general purpose combined financial statements. This information has been subjected to the auditing procedures applied in the examination of the general purpose combined financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose combined financial statements taken as a whole.

The individual fund and account group financial statements and schedules presented on pages 49 through 247 are prepared in accordance with budgetary requirements which differ from generally accepted accounting principles primarily by recording certain expenditures when they are paid rather than when the liability is incurred. Therefore, they are not intended to present the financial position and results of operations of the individual funds and account group or the changes in financial position of the individual proprietary funds in conformity with generally accepted accounting principles and, accordingly, we express no opinion on them.

Ernst & Whinney

Manchester, New Hampshire
November 11, 1983

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EXHIBIT I

STATE OF NEW HAMPSHIRE
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP
JUNE 30, 1983

ASSETS	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPE	FIDUCIARY FUND TYPE	ACCOUNT GROUP	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Trust and Agency	Long Term Debt	June 30, 1983	June 30, 1982
Cash and Temporary Investments (Notes 2 and 4)	$(25,555,490)	$ 18,601,274	$ 5,445,677	$ 1,058,849	$ 7,115,073	$ 5,573,711		$ 12,239,094	$ 23,971,158
Accounts Receivable (Net of Allowance for Uncollectibles) (Note 5)	30,298,300	44,098,216		2,495,476	1,618,427			78,510,419	68,241,029
Federal Funds Obligated Not Currently Reimbursable (Note 2)		52,113,904						52,113,904	44,601,151
Due from Other Funds	11,282,032	2,307,696			432,305	471,907		14,493,940	12,273,215
Inventories	1,932,325	733,416			20,089,622			22,755,363	22,976,966
Advances to Cities and Towns (Note 6)	6,510,845							6,510,845	
Land					1,181,346			1,181,346	1,109,346
Land Improvements					525,611			525,611	521,383
Buildings					5,364,782			5,364,782	5,034,082
Leasehold Improvements					275,753			275,753	256,764
Equipment					3,954,560			3,954,560	3,464,063
Less: Allowance for Depreciation & Amortization					(3,143,390)			(3,143,390)	(2,727,190)
Amount Available for Payment of Bonds							5,406,345	5,406,345	6,132,853
Amount to be Provided for Payment of Water Pollution Contracts							3,214,173	3,214,173	3,619,835
Amount to be Provided for Payment of Bonds							276,797,655	276,797,655	259,274,147
Amount to be Provided by University System for Payment of Bonds							25,466,000	25,466,000	27,033,000
Amount to be Provided for Other Long Term Obligations							500,000	500,000	500,000
Total Assets	$ 24,468,012	$ 117,854,506	$ 5,445,677	$ 3,554,325	$ 37,414,089	$ 6,045,618	$ 311,384,173	$ 506,166,400	$ 476,281,802
LIABILITIES AND FUND EQUITY (DEFICIT)									
LIABILITIES:									
Accounts Payable	$ 20,997,652	$ 29,789,677		$ 4,015,036	$ 14,397,876			$ 69,200,241	$ 50,006,166
Accrued Payroll	6,231,078	3,446,957			858,744			10,536,779	9,375,917
Accrued Litigation									10,600,000
Taxes Due Towns	131,886	2,486,642						2,618,528	2,437,940
Due to Other Funds	2,740,001				11,753,939			14,493,940	12,273,215
Temporary Loans	40,000,000	5,000,000		30,000,000				75,000,000	65,000,000
Deferred Revenue	756,330	55,326,539			2,094,597			58,177,466	51,687,745
Other Liabilities	1,484,831				176,286			1,661,117	1,637,111
Due to Other Taxing Units						$ 1,907,550		1,907,550	1,657,872
Reserve for Member/Employer Contributions						2,135,156		2,135,156	2,074,021
Bonds Payable (Note 7)							$ 307,670,000	307,670,000	292,440,000
Water Pollution Contracts Payable (Note 8)							3,214,173	3,214,173	3,619,835
Reserve for Distribution to Education									3,000,000
Other Long Term Obligations							500,000	500,000	500,000
Total Liabilities	72,341,778	96,049,815		34,015,036	29,281,442	4,042,706	311,384,173	547,114,950	506,309,822
FUND EQUITY (DEFICIT):									
Retained Earnings (Deficit)					(3,678,072)			(3,678,072)	(2,882,564)
Contributions from Other Funds					12,085,883			12,085,883	10,774,659
Contributions to Other Funds					(275,164)			(275,164)	(275,164
Fund Balance:									
Trust Fund Balance						2,002,912		2,002,912	2,094,537
Reserve for Encumbrances	6,645,977	74,572,054		11,669,341				92,887,372	94,817,049
Designated Reserve for Inventories	1,932,325	733,416						2,665,741	2,519,224
Unexpended Balance of Appropriation	5,563,047	(4,963,961)		32,323,745				32,922,831	43,050,116
Unappropriated Surplus (Deficit)	(62,015,115)	(48,536,818)	5,445,677	(74,453,797)				(179,560,053)	(180,125,877)
Total Fund Equity (Deficit)	(47,873,766)	21,804,691	5,445,677	(30,460,711)	8,132,647	2,002,912		(40,948,550)	(30,028,020)
Total Liabilities and Fund Equity	$ 24,468,012	$ 117,854,506	$ 5,445,677	$ 3,554,325	$ 37,414,089	$ 6,045,618	$ 311,384,173	$ 506,166,400	$ 476,281,802

SEE NOTES TO FINANCIAL STATEMENTS

EXHIBIT II

STATE OF NEW HAMPSHIRE
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND EQUITY
ALL GOVERNMENTAL FUND TYPES
FOR THE FISCAL YEAR ENDED JUNE 30, 1983

	GOVERNMENTAL FUND TYPES				Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects	June 30, 1983	June 30, 1982
Fund Equity (Deficit), Beginning of Year	$(39,365,467)	$ 22,986,760	$ 6,166,321	$(29,527,102)	$(39,739,488)	$(8,257,848)
REVENUES:						
General Property Taxes	5,785,258				5,785,258	7,394,792
Special Taxes	158,420,201	82,558			158,502,759	154,990,352
Personal Taxes	25,959,648				25,959,648	26,211,973
Business License Taxes	24,409,186	60,141,706			84,550,892	83,194,747
Non-Business License Taxes	2,473,307	26,138,826			28,612,133	28,359,598
Fees	10,832,015	8,645,429			19,477,444	14,707,714
Fines, Penalties and Interest	6,025,324	511,514			6,536,838	5,431,495
Grants from Federal Government	42,685,090	193,027,621		5,872,879	241,585,590	220,785,271
Grants from Private and Local Sources	2,871,980	24,868,298		541,767	28,282,045	25,946,758
Rents and Leases	2,589,584	7,198	11,500		2,608,282	2,752,017
Interest, Premiums and Discounts	1,638,504	404,635	76,914		2,120,053	2,767,217
Sale of Commodities	2,972,897	97,396			3,070,293	4,025,874
Sale of Services	26,871,201	1,516,112			28,387,313	27,162,539
Assessments	4,660,272	16,108,716			20,768,988	20,279,307
Grants from Other Agencies	15,267,287	1,294,878			16,562,165	19,239,058
Miscellaneous	17,982,987	855,729	77,100		18,915,816	15,564,001
Total Revenues	351,444,741	333,700,616	165,514	6,414,646	691,725,517	658,812,713
OTHER FINANCING SOURCES:						
Transfers from Governmental Funds	7,532,920	65,601,085	1,795,660	847,708	75,777,373	79,400,265
Transfers from Enterprise Fund	41,575,734				41,575,734	36,979,551
Proceeds from Issuance of Bonds		1,668,558		34,331,442	36,000,000	
Other Credits		1,003			1,003	5,246
Total Revenues and Other Sources	400,553,395	400,971,262	1,961,174	41,593,796	845,079,627	775,197,775
EXPENDITURES:						
General Government	105,517,666	7,337,092		1,523,936	114,378,694	104,937,274
Administration of Justice and Public Protection	45,079,273	8,326,562		8,031,782	61,437,617	55,114,694
Resource Protection and Development	24,589,720	9,939,578		10,706,802	45,236,100	35,619,747
Transportation	1,995,179	89,647,762		664,802	92,307,743	90,434,302
Health and Social Services	83,331,873	165,969,780		381,120	249,682,773	222,597,765
Education	60,275,746	34,182,276		14,128,243	108,586,265	110,550,662
Debt Service	32,044,857	15,390,448	272,513	127,852	47,835,670	47,143,108
Capital Outlays	3,665,331	63,052,722		3,494,925	70,212,978	60,731,436
Total Expenditures	356,499,645	393,846,220	272,513	39,059,462	789,677,840	727,128,988
OTHER USES:						
Transfers to Governmental Funds	61,615,264	8,284,861	2,409,305	3,467,943	75,777,373	79,400,265
Other	378,252	22,250			400,502	150,162
Total Expenditures and Other Uses	418,493,161	402,153,331	2,681,818	42,527,405	865,855,715	806,679,415
Excess of Expenditures and Other Uses (Over) Under Revenues and Other Sources Before Change in Accounting Principle	(17,939,766)	(1,182,069)	(720,644)	(933,609)	(20,776,088)	(31,481,640)
Adjustment to Reflect Cumulative Effect to June 30, 1982, of a Change in Accounting Principle (Note 5)	9,431,467	-	-	-	9,431,467	-
Excess of Expenditures and Other Uses (Over) Under Revenues and Other Sources	(8,508,299)	(1,182,069)	(720,644)	(933,609)	(11,344,621)	(31,481,640)
Fund Equity (Deficit), End of Year	$(47,873,766)	$ 21,804,691	$ 5,445,677	$(30,460,711)	$(51,084,109)	$(39,739,488)

SEE NOTES TO FINANCIAL STATEMENTS

EXHIBIT III

STATE OF NEW HAMPSHIRE
COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS/FUND BALANCE
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1983

	Proprietary Fund Type	Fiduciary Fund Type	Total (Memorandum Only)	
	Enterprise	Non Expendable Trust	June 30, 1983	June 30, 1982
Revenues:				
Sales	$ 165,303,811		$ 165,303,811	$ 163,907,054
Forwarded to Legislative Funds	(1,193)		(1,193)	(1,644)
Total Revenues	165,302,618		165,302,618	163,905,410
Prizes	6,714,824		6,714,824	7,852,123
Cost of Goods Sold	110,674,860		110,674,860	108,694,003
Gross Profit	47,912,934		47,912,934	47,359,284
Other Operating Revenues:				
Investment Income		$ 116,238	116,238	125,393
Contributions		213,712	213,712	189,964
Other		19,180	19,180	11,826
Total Operating Revenues	47,912,934	349,130	48,262,064	47,686,467
Operating Expenses:				
Personnel Services	8,547,308		8,547,308	8,830,200
Supplies and Materials	290,438		290,438	811,544
Communications	184,366		184,366	202,398
Travel	149,430		149,430	211,426
Printing and Binding	649,888		649,888	105,375
Advertising	255,642		255,642	188,381
Commissions	590,668		590,668	516,287
Heat, Light and Power	397,297		397,297	484,334
Rent	1,339,754		1,339,754	1,123,426
Repairs and Alterations	211,990		211,990	209,986
Miscellaneous	492,399	1,105	493,504	524,201
Grants and Subsidies	1,806,655		1,806,655	1,481,358
Capital Outlays	34,041		34,041	20,820
Depreciation	636,696		636,696	591,881
Loss on Disposal of Fixed Assets	177,975		177,975	332,514
Benefits and Refunds		400,041	400,041	296,584
Total Operating Expenses	15,764,547	401,146	16,165,693	15,930,715
Operating Income	32,148,387	(52,016)	32,096,371	31,755,752
Other Income:				
Licenses	2,077,151		2,077,151	1,401,030
Beer Taxes	6,160,294		6,160,294	5,423,391
Miscellaneous	394,394		394,394	518,014
Total Other Income	8,631,839	-	8,631,839	7,342,435
Income Before Distribution and Transfers	40,780,226	(52,016)	40,728,210	39,098,187
Other Expenses				
Distribution to Education	-	-	-	3,000,000
Income Before Transfers	40,780,226	(52,016)	40,728,210	36,098,187
Transfer to General Fund	41,575,734	-	41,575,734	36,979,551
Net (Loss)	(795,508)	(52,016)	(847,524)	(881,364)
Retained Earnings (Deficit)/Fund Balance --Beginning of Year	(2,882,564)	2,094,537	(788,027)	93,337
Residual Equity Transfer	-	(39,609)	(39,609)	-
Retained Earnings (Deficit)/Fund Balance --End of Year	$(3,678,072)	$ 2,002,912	$(1,675,160)	$(788,027)

SEE NOTES TO FINANCIAL STATEMENTS

EXHIBIT IV

STATE OF NEW HAMPSHIRE
COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION
ALL PROPRIETARY FUND TYPES AND SIMILIAR TRUST FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1983

	Proprietary Fund Type	Fiduciary Fund Type	Totals (Memorandum Only)	
	Enterprise	Non Expendable Trust	June 30, 1983	June 30, 1982
SOURCE OF FUNDS				
OPERATIONS				
Income Before Transfers and Distribution to Education	$ 40,780,226	$(52,016)	$ 40,728,210	$ 39,098,187
Item Not Requiring the Use of Working Capital:				
Depreciation	636,696		636,696	591,881
Total Financial Resources from Operations	41,416,922	(52,016)	41,364,906	39,690,068
Decrease (Increase) in Working Capital	2,984,498	91,625	3,076,123	(186,142)
Contributions from Other Funds	1,311,224		1,311,224	1,557,879
Net Book Value of Fixed Asset Disposals	282,262		282,262	333,161
Total Source of Funds	$ 45,994,906	$ 39,609	$ 46,034,515	$ 41,394,966
USE OF FUNDS				
Additions to Fixed Assets	1,419,172		$ 1,419,172	$ 1,567,366
Transfer to General Fund	41,575,734	39,609	41,615,343	36,979,551
Distribution to Education	3,000,000		3,000,000	2,848,049
Total Use of Funds	$ 45,994,906	$ 39,609	$ 46,034,515	$ 41,394,966
CHANGES IN COMPONENTS OF WORKING CAPITAL				
Current Assets				
Cash and Temporary Investments	$ 2,672,461	$(85,883)	$ 2,586,578	$(1,590,306)
Accounts Receivable	(59,651)		(59,651)	442,661
Due from Other Funds	428,485	(5,742)	422,743	7,532
Inventories	(368,120)		(368,120)	(412,876)
Total Current Assets	2,673,175	(91,625)	2,581,550	(1,552,989)
Current Liabilities				
Accounts Payable and Accruals	(6,176,949)		(6,176,949)	956,631
Due to Other Funds	519,276		519,276	(2,695,762)
Total Current Liabilities	(5,657,673)	-	(5,657,673)	(1,739,131)
Increase (Decrease) in Working Capital	$(2,984,498)	$(91,625)	$(3,076,123)	$ 186,142

SEE NOTES TO FINANCIAL STATEMENTS

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STATE OF NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1983

GENERAL COMMENTS

The General Purpose Combined Financial Statements and accompanying notes provide an overview of the financial position of the State and operating results for the fiscal year. The financial statements include all activities and programs that are controlled by or dependent on the State's executive or legislative branches, except for the New Hampshire Department of Employment Security and the New Hampshire Division of Welfare which are discussed below. Control by or dependence on the State was determined on the basis of budget adoption, taxing authority, outstanding debt secured by revenue or general obligations of the State, and the State's obligation to fund any deficits that may occur.

Based on the foregoing criteria, the following activities and programs are excluded from the State's financial statements:

New Hampshire Industrial Development Authority
New Hampshire Higher Education and Health Facilities Authority
New Hampshire Housing Finance Authority
University System of New Hampshire (Other than net appropriation)
Maine - New Hampshire Bridge Authority
New Hampshire Water Resources Board (Partial)
New Hampshire Pension Trust Fund
New Hampshire Municipal Bond Bank
New Hampshire School Building Authority
New Hampshire Department of Employment Security (Partial)
New Hampshire Division of Welfare (Partial)

With respect to the New Hampshire Department of Employment Security, the financial statements include the activity associated with the Department's administrative costs. With respect to the New Hampshire Division of Welfare, the financial statements exclude the activities associated with the Department's Trust Fund for court-ordered support payments which were previously administered by the New Hampshire Probation Department.

1. FINANCIAL STATEMENTS AND DESCRIPTIONS OF FUNDS AND ACCOUNT GROUPS:

A. Financial Statements:

The accompanying financial statements of the State of New Hampshire present the financial position of the various fund types and account group, the results of operations of the various fund types, and the changes in financial position of the enterprise fund and non-expendable trust funds.

B. Fund Accounting

The financial activities are recorded in the individual funds described below, each of which is deemed to be a separate accounting entity. The financial position and operations of each fund are accounted for in separate self-balancing accounts which represent the fund's assets, liabilities, equity, revenues, and expenditures or expenses.

GOVERNMENTAL FUND TYPES

General Fund:

The General Fund accounts for all financial transactions not accounted for in any other funds. By law, all revenues received by any department or agency of the State, other than the New Hampshire College of Agriculture and Mechanical Arts, the University of New Hampshire, and the building projects revolving fund of the State Board of Education and revenues received by certain independent financing authorities of the State, are paid at least weekly into the State Treasury. All such revenues, other than the designated revenues described below, are credited to the General Fund and the annual expenditures for all State activities and functions not allocated by law to other funds are charged to the General Fund.

Special Revenue Funds:

The Special Revenue Funds include the following:

Highway Fund Under the State Constitution, all revenue in excess of the necessary cost of collection and administration accruing to the State from motor vehicle registration fees, operator's licenses, gasoline taxes or any other special charges or taxes with respect to the operation of motor vehicles or the sale or consumption of motor vehicle fuels are appropriated and used exclusively

1. FINANCIAL STATEMENTS AND DESCRIPTIONS OF FUNDS AND ACCOUNT GROUPS (Continued):

Special Revenue Funds:

Highway Fund (Continued)

for the construction, reconstruction and maintenance of public highways and for the payment of the interest and principal of bonds issued for highway purposes. All such revenues, together with federal grants and aid received by the State for highway purposes are credited to the Highway Fund. Turnpike tolls are applied to turnpike operations and to the payment of outstanding bonds of the turnpike system. While the principal and interest on State highway bonds is charged to the Highway Fund, the assets of such fund are not pledged to such bonds.

Fish and Game Fund The operations of the State Fish and Game Department, including the operation of fish hatcheries, inland and marine fisheries and wildlife areas, and functions related to law enforcement, land acquisition, and wildlife management and research, are financed through the Fish and Game Fund. Principal revenues of this fund include fees from fish and game licenses, the marine gas tax, penalties and recoveries and federal grants and aid related to fish and game management, all of which is appropriated annually by the legislature for the use of the Fish and Game Department.

Special Fund The State allocates to the Special Fund expenditures for and revenues of programs which, by statute, operate primarily from specific program revenues or from federal grants in aid, including the State welfare programs, education assistance programs and the Department of Employment Security. Also credited to the Special Fund are tolls collected on the New Hampshire Turnpike System which, after deduction of costs or operation and maintenance of the turnpike, are transferred to the Debt Service Fund for the payment of debt service on turnpike bonds. The unexpended balance of appropriation on programs which lapse is transferred to the General Fund.

Debt Service Fund:

Transactions related to the net resources obtained from turnpike operations, forest conservation and state office building are accumulated and used for the payment of principal and interest on long-term general obligation bonds for these activities. The remainder of debt service for the State of New Hampshire long-term general obligations are appropriated and paid from the General Fund, Highway Fund and Special Fund, since there are no sinking fund requirements on these obligations.

1. FINANCIAL STATEMENTS AND DESCRIPTIONS OF FUNDS AND ACCOUNT GROUPS (Continued):

Capital Projects Fund:

The State records in the Capital Projects Fund certain capital improvement appropriations which are or will be primarily funded by the issue of State bonds or notes, other than bonds and notes for highway or turnpike purposes, or by the application of certain federal matching grants. Also recorded in this Fund are capital improvement appropriations issued by the State for the purpose of funding capital improvements for the University of New Hampshire. As noted in Note 7, certain UNH bonds are classified as self-liquidating. The debt service requirements are funded by UNH by way of direct payments to the State Treasurer and are recorded in the General Fund.

PROPRIETARY FUND TYPES

The Proprietary Fund includes the following:

Enterprise Funds:

The Enterprise Fund was established in fiscal 1975-1976 to account for the self-supporting activities of State governmental units which render services on a user-charge basis to the general public. To date, only the activities of the State Liquor Commission and the Sweepstakes Commission are reported in this fund.

Liquor Commission Income from operations of the Liquor Commission is transferred to the General Fund on a daily basis. The General Fund advances cash to the Liquor Commission for the purchase of liquor inventory.

Liquor Sales and Distribution: By statute, all liquor and beer sold in New Hampshire must be sold through a sales and distribution system operated by the State Liquor Commission comprised of three members appointed by the Governor with the consent of the Council. The Commission makes all liquor purchases directly from the manufacturers and importers and operates State Liquor stores in cities and towns that accept the provisions of the local option law. The Commission is authorized to lease and equip stores, warehouses and other merchandising facilities for liquor sales, to supervise the construction of State-owned liquor stores at various locations in the State, and to sell liquor through retail outlets as well as direct sales to restaurants, hotels and other organizations. The Commission also charges permit and license fees for the sale of beer through private distributors and retailers plus a tax on beer sold by such retailers at the rate of 18 cents per gallon.

1. FINANCIAL STATEMENTS AND DESCRIPTIONS OF FUNDS AND ACCOUNT GROUPS (Continued):

PROPRIETARY FUND TYPES (Continued):

Sweepstakes Commission The State conducts daily and weekly lotteries throughout the State through tickets sold by or on behalf of the State Sweepstakes Commission in state liquor stores, at horse and dog tracks and at specified retail outlets in the State. Receipts from the sweepstakes are reported in the Enterprise Fund. The excess revenues after expenses of the Commission are transferred to the General Fund. Subsequent distribution is made to local school districts as appropriated with any excess balance transferred to the General Fund Unappropriated Surplus.

INTERNAL SERVICE FUNDS

Internal service funds are not maintained at this time. Currently, the General Fund accounts for the operations of State agencies or departments which provide goods or services to other agencies or departments of the governmental unit on a cost reimbursement basis.

FIDUCIARY FUND TYPES

Transactions related to assets held by the State in a trustee or agency capacity are accounted for in fiduciary fund types. Fiduciary fund types are comprised of non-expendable trust funds which account for assets received and expended by the State as trustee, and agency funds which account for assets received by the State as agent.

ACCOUNT GROUPS

Long-Term Debt:

Unmatured long-term general obligation bonds payable and water pollution contract obligations related to general government activities are reflected in the long-term debt account group.

General Fixed Assets:

Records are not maintained of the fixed assets acquired for use by the State in the conduct of its activities, other than activities accounted for in proprietary fund types.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of Accounting:

The accounts of all Governmental Funds are maintained and reported on the modified accrual basis of accounting. Under the modified basis of accounting, revenues and assets are recognized when measurable and available to finance operations during the year; expenditures and liabilities are recognized when obligations are incurred as a result of receipt of goods or services. Exceptions to the modified accrual basis of accounting include:

Interest on long-term debt is recognized as an expenditure when it becomes payable.

Obligations for employees' vested annual leave and sick leave are recorded as expenditures when paid.

The accounts of the enterprise fund are maintained and reported on the accrual basis of accounting.

Combined Balance Sheet: Interpretation of "Total Column"

Amounts in the "Total" column represent the mathematical summing of the combined balance sheet line items of the fund types and account group included therein. Because these fund types and account group utilize different bases of accounting and include both restricted and unrestricted assets and fund residual equities, amounts in the "Total" column do not necessarily represent comparable total resources available for spending or appropriation. The "Total" column includes an amount which, while classified as an asset, is not an asset in the usual sense. For example, the caption "Amount to be provided" represents only the amount of future revenues required to liquidate existing debt recorded in the long-term account group.

Temporary Investments:

Temporary Investments, comprised primarily of short-term certificates of deposit, are stated at cost which approximates market value. Included in temporary investments for the Trust and Agency Funds are bonds and stocks with a book value of $1,001,926 and $1,041,481 at June 30, 1983 and 1982, respectively, stated at cost. The approximate market value of those investments is $1,870,000 and $1,390,000 at June 30, 1983 and 1982, respectively.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Federal Funds Obligated Not Currently Reimbursable:

The balance of $52,113,904 and $44,601,151 at June 30, 1983 and 1982, respectively, in this account reflects Highway Federal Aid funds obligated to the State from the Federal Highway Trust Fund. The State appropriates and encumbers the total amount of the cost of highway projects in order that long-term contractual commitments may be executed. Federal Funds Obligated Not Currently Reimbursable represents that portion of the amounts encumbered that will be reimbursed by the Federal Government.

Since the Highway Federal Aid contracts require the State to expend funds and then be reimbursed, the earning process is not complete until the State expends, rather than encumbers the funds. Accordingly, the amount is recorded as deferred revenue until the State expends its funds.

Inventories:

Consumable inventories with the exception of liquor stock and sweepstakes game tickets are stated at average cost. Liquor stock and sweepstakes game tickets are stated at the lower of cost (first-in, first-out method) or market.

Fixed Assets:

Fixed assets in the Enterprise Fund are recorded at cost. Depreciation is recorded on the straight-line method based on the estimated useful lives of the assets as follows:

Buildings	25 to 40 years
Leasehold Improvements	6 years
Equipment	3 to 10 years

Fixed assets purchased or constructed by other funds for the Enterprise Fund are recorded at cost as an increase to Contributions from Other Funds. Assets transferred to other funds are recorded as Contributions to Other Funds.

Maintenance and repairs are charged to operations when incurred. Expenditures which materially increase values, change capacities or extend useful lives are capitalized.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Taxes Collected for Others:

The State collects various taxes which are returned to cities, towns and school districts. These taxes are recorded as revenues when received or accrued. The portion payable to the cities, towns and school districts are recorded as reductions of the tax revenue. Taxes collected by the State and not returned to the cities, towns and school districts until the following fiscal year are reported as Taxes Due Towns.

Encumbrances:

Contracts and purchasing commitments are recorded as encumbrances when the contract or purchase order is executed. Upon receipt of goods or services the encumbrance is liquidated and the expenditure and liability are recorded. Unliquidated encumbrances are reported in the reserve for encumbrance account.

Interfund and Intrafund Transactions:

The State accounts for interfund and intrafund transactions as described below:

Reimbursements - Various departments charge fees on a user basis for such services as centralized data processing, accounting and auditing, purchasing, personnel and maintenance. These fees are recorded as revenue by the servicing department and as expenditures by the user department. Maintenance costs incurred by the highway garage charged to the department of public works and highways have been eliminated from revenues and expenditures in the amounts of $3,010,634 and $3,049,015 for the years ending June 30, 1983 and 1982, respectively.

Capital Projects:

The State records the resources obtained and used for the acquisition, construction or improvement of certain capital facilities in the Highway Fund and the Capital Projects Fund. Encumbrances are recorded when contracts are executed. Expenditures are recorded, and encumbrances are liquidated, as incurred.

Resources obtained to finance capital projects include Federal Grants, short-term bond anticipation notes, and general obligation bonds. Revenue recognition of Federal grants is discussed above. Short-term bond anticipation notes are recorded as a liability. General obligation bonds are recorded as a liability in the Long-Term Debt Account Group, and as revenue in the Highway Fund and the Capital Projects Fund when the proceeds are received.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Capital Projects (Continued):

Since expenditures are recorded as incurred, and the proceeds of bonds are recorded when received, which is normally after the project has been completed, the Fund Balances in the Highway Fund and the Capital Projects Fund reflect a deficit.

Capital projects of the University System are recorded in the Capital Projects Fund until completion of the project. Upon issuance of the general obligation bonds the liability and amounts to be provided for payment of the bonds are recorded in the Long-Term Debt Account Group. The State pays all debt service on these bonds. However, the State is reimbursed by the University System for the debt service on self-amortizing bonds.

Lease Commitments:

The State has lease commitments which extend forward a number of years. However, these leases are subject to continuing appropriations and may therefore be terminated without any penalty if funds are not appropriated. Rent expense under long and short-term agreements, for all funds, for fiscal 1983 amounted to $14,662,000.

Annual Leave and Sick Leave:

The financial statements do not include accruals for vacation and sick leave. Every continuing full-time employee in the State classified service is entitled to annual and sick leave with full pay on the basis of the employees scheduled work week and years of service. Annual and sick leave is computed at the end of each completed month of service. Employees rendering seasonal or temporary service in excess of six months shall be entitled to annual and sickleave at the same rate for time actually worked.

Annual and sick leave is cumulative for not more than the prescribed days and will not lapse. The maximum annual accrual ranges from 15 to 21 days for annual leave and 15 days for sick leave. The maximum cumulative accrual ranges from 30 to 40 days for annual leave and from 90 to 120 days for sick leave. Additional annual leave ("Bonus Days") is earned for each three month period during which time the employee does not utilize any sick leave. The maximum annual accrual is four days. There is no limit on the cumulative accrual for "Bonus Days". The total amount owed for vacation and sick leave has not been determined as of June 30, 1983.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Retained Earnings (Deficit):

The Retained Earnings (Deficit) of $(3,678,072) at June 30, 1983 and $(2,882,564) at June 30, 1982 represents depreciation costs and gains and losses on disposals of fixed assets beginning with fiscal 1976, when the fund was established, on assets employed in the conduct of business by the Liquor Commission. The Liquor Commission recognizes expenditures for Capital Outlays from Working Capital Advances as an expense in the year incurred. It is on that basis that the transfer to the General Fund is made. This method is in compliance with legal and budgetary requirements. However, for purposes of Generally Accepted Accounting Principles (GAAP) these expenditures are capitalized and depreciation is recorded in accordance with the theory of matching expenses with revenue-producing assets employed over their economic life.

Reserve for Distribution to Education:

In accordance with N. H. Revised Statutes Annotated (R.S.A.'s) 284:21 the primary purpose of the Sweepstakes Commission is to raise revenues for the benefit of public education. The State Treasurer is required to pay the excess of revenue after expenses of the Commission to local school districts for educational purposes on a flat grant per resident pupil basis. However, legislation applicable to the current biennium provides for transfers of up to $1,000,000 in the 1982 fiscal year and $3,850,000 in the 1983 fiscal year from the Sweepstakes Fund to the General Fund.

In Fiscal 1982, $3,000,000 was reserved as of June 30, 1982 and subsequently disbursed to school districts in September 1982 (Fiscal 1983), and $774,123 was transferred to the General Fund. In fiscal 1983, $3,688,887 was transferred to the General Fund, of which $3,000,000 was appropriated and disbursed to school districts for fiscal 1983.

Grants:

Certain federal grants, made on the basis of entitlement periods, are recorded as receivables and revenues when entitlement occurs. Other federal grants made on a reimbursement basis, with the exception of highway projects, are recorded as receivables and revenues when the related expenditures are incurred. Federal grants for highway projects are recorded as Federal Funds Obligated Not Currently Reimbursable and deferred revenue when the funds are encumbered, and as a receivable and revenue when the expenditures are incurred.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Budget and Control and Reporting:

The State controls expenditures against budget through an appropriation operations accounting system. The accounting principles utilized for budgetary purposes differ from generally accepted accounting principles. The unaudited statement of appropriation operations is contained in the budgetary section of this report.

The State has not presented a Combined Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General and Special Revenue Fund Types, as required by generally accepted accounting principles for the following reasons:

A. While unrestricted revenue is budgeted by source, restricted revenue is budgeted by agency. In order to present a meaningful budget-actual comparison for revenue, the revenue source would have to be identified for restricted revenue. It is not practicable at this time to determine the restricted revenue sources.

B. Appropriations for the current expenditures constitute spending authorizations for the current year. Unexpended appropriations which do not lapse are carried over to the succeeding year and also constitute spending authorization for the current year. It is not practicable at this time to determine those actual expenditures that apply to current year appropriations and those expenditures that apply to the unexpended balance of prior years' appropriations which did not lapse.

C. There are various programs for which revenues and expenditures are not budgeted. These programs are primarily to account for Federal Grants where the State acts as a conduit to pass these funds through to the sub-grantee. It is not practicable at this time to segregate the revenues and expenditures on these programs.

D. The Governor, with the consent of the Executive Council, is authorized to accept various grants which do not require State funding. These grants are not included in the original budget, and when accepted they are budgeted by agency and not by revenue source. It is not practicable at this time to determine the restricted revenue sources.

3. RECONCILIATION OF FUND EQUITY

The following schedule reconciles fund equity of the various funds at June 30, 1982 and 1983 between the budgetary method and generally accepted accounting principles (GAAP).

	Governmental Fund Types						Proprietary Fund Type	Fiduciary Fund Type	Totals (Memorandum Only)
		Special Revenue Funds							
	General	Highway	Fish & Game	Special	Debt Service	Capital Projects	Enterprise	Trust & Agency	
Fund equity (deficit) at June 30, 1982 (budgetary method)	$(12,962,177)	$119,813,573	$ 673,770	$ 4,940,386	$ 6,166,321	$ 46,843,158	$ 10,946,631	$ 2,756,650	$179,178,312
Adjustments and Reclassifications:									
Accounts receivable	1,052,439	3,003,475	33,124	10,243,894		3,062,754	665,229		18,060,915
Accounts payable and accrued expenses	(23,246,300)	(12,037,607)	(197,975)	(13,437,383)		(3,437,452)	(2,582,562)		(54,939,279)
Deferred revenues on Federal Funds Obligated Not Currently Reimbursable		(44,601,151)							(44,601,151)
Due to Trust Funds	(477,649)								(477,649)
Adjust Enterprise transfer to General Fund	(1,587,633)						1,587,633		
Adjust Special Fund lapses to General Fund	(2,144,147)			2,144,147					
Bonds authorized and unissued		(47,591,493)				(75,995,562)			(123,587,055)
Additional Trust and Agency Funds								995,759	995,759
Reclassify reserve for distribution to education							(3,000,000)		(3,000,000)
Reclassify due to other taxing units								(1,657,872)	(1,657,872)
Fund equity (deficit) at June 30, 1982 (GAAP)	$(39,365,467)	$ 18,586,797	$ 508,919	$ 3,891,044	$ 6,166,321	$(29,527,102)	$ 7,616,931	$ 2,094,537	$(30,028,020)
Fund equity (deficit) at June 30, 1983 (budgetary method)	$(26,844,875)	$129,012,687	$ 906,612	$ 5,590,917	$ 5,445,677	$ 42,087,491	$ 8,132,647	$ 2,914,703	$167,245,859
Adjustments and Reclassifications:									
Accounts receivable	(806,849)	1,565,545	33,193	8,205,834		2,050,342	(1,494,128)		9,553,937
Accounts payable and accrued expense	(14,841,905)	(9,968,777)	(230,994)	(12,506,183)		(3,008,781)	(674,359)		(41,230,999)
Deferred revenues on Federal Funds Obligated Not Currently Reimbursable		(52,113,904)							(52,113,904)
Due to Trust Funds	(471,649)								(471,649)
Adjust Enterprise transfer to General Fund	(2,600,792)						2,168,487		(432,305)
Adjust Special Fund lapses to General Fund	(2,307,696)			2,307,696					
Bonds authorized and unissued		(50,997,935)				(71,589,763)			(122,587,698)
Additional Trust and Agency Funds								995,759	995,759
Reclassify due to other taxing units								(1,907,550)	(1,907,550)
Fund equity (deficit) at June 30, 1983 (GAAP)	$(47,873,766)	$ 17,497,616	$ 708,811	$ 3,598,264	$ 5,445,677	$(30,460,711)	$ 8,132,647	$ 2,002,912	$(40,948,550)

4. CASH AND TEMPORARY INVESTMENTS

The State pools substantially all cash and investments, except for separate cash and investment accounts which are maintained in accordance with legal restrictions.

Each fund's equity share of the total pooled cash and investments is included on the accompanying balance sheets under the caption "Cash and Temporary Investments". The State's temporary investments of $8,593,277 at June 30, 1983 include certificates of deposits, U. S. Treasury Bills and bank investment accounts. Investments are carried at cost.

	Cash in Banks	Cash in Transit	Temporary Investments	Total
Governmental and Proprietary Fund Type	$(2,052,014)	$ 3,000,701	$ 5,716,696	$ 6,665,383
Fiduciary Fund Type - Trust and Agency	2,697,130		2,876,581	5,573,711
Total	$ 645,116	$ 3,000,701	$ 8,593,277	$ 12,239,094
Balance Per Banks	$ 16,604,032			
Outstanding Checks and Adjustments	(15,958,916)			
Balance Per Treasurer	$ 645,116			

5. ACCOUNTS RECEIVABLE

Included in accounts receivable are the following taxes receivables:

	General Fund	Special Revenue Fund	Enterprise Fund	Totals June 30, 1983	Totals June 30, 1982
Meals and Rooms	$ 10,575,337			$ 10,575,337	$ 7,145,947
Business Profits	4,006,781			4,006,781	
Tobacco	2,246,532			2,246,532	1,803,107
Estate and Legacy	1,754,750			1,754,750	
Real Estate Transfer	1,103,201			1,103,201	413,244
Interest and Dividends	306,544			306,544	
Railroad	435,351			435,351	
Gasoline Road Toll		$ 8,865,457		8,865,457	7,482,158
Beer			$ 735,269	735,269	566,121
Miscellaneous	37,600			37,600	35,483
	$ 20,466,096	$ 8,865,457	$ 735,269	$ 30,066,822	$ 17,446,060

Also included in Accounts Receivable are the following federal receivables:

	June 30, 1983	June 30, 1982
General Fund	$ 3,096,534	$ 5,323,955
Special Revenue Fund	25,896,603	26,381,168
Capital Projects Fund	234,874	1,165,344
	$ 29,228,011	$ 32,870,467

Change in Accounting Principle - In years prior to fiscal 1983, the State recorded revenue on certain self-assessed taxes on a cash basis. During fiscal 1983, the State changed its policy in regard to those self-assessed taxes from a cash to an accrual basis because this method more closely matches revenues with expenses. The cumulative effect to June 30, 1982 of this change was to decrease the excess of expenditures and other uses over revenues and other sources by $9,431,467 (Meals and Rooms, $2,270,069; Business Profits, $5,097,032; Estate and Legacy, $1,843,266; and Interest and Dividends, $221,100). The effect on fiscal 1983 was immaterial.

6. ADVANCES TO CITIES AND TOWNS

In accordance with New Hampshire Laws of 1983 (Chp. 469:23 I) payments totalling $5,279,400 which were made by the Treasurer on March 15, 1983 and June 15, 1983 to cities and towns that have adopted a fiscal year ending in June are to be charged against the amounts appropriated for the 1984 fiscal year.

In addition, when the Treasurer makes a subsequent payment on December 15, 1983 to cities and towns for the calendar year 1983, he must reduce these payments by the amount required under the provisions of Executive Order No. 83-1 which totals $1,231,445. As a result of the above a total amount of $6,510,845 is classified as Advances to Cities and Towns as of June 30, 1983.

7. BONDS PAYABLE

Bonds authorized and unissued amounted to $122,587,698 and $123,587,055 at June 30, 1983 and 1982, respectively. The proceeds of the bonds will be applied to the following funds when issued:

	June 30, 1983	June 30, 1982
Highway Fund	$ 50,997,935	$ 47,591,493
Capital Fund	71,589,763	75,995,562
	$ 122,587,698	$ 123,587,055

On August 1, 1982 the State issued general obligation bonds in the amount of $36,000,000 at an interest rate of 10.7%. The maturity dates of the bonds range from August 1, 1983 through August 1, 2002. Bond principal reductions were $20,770,000 for the fiscal year ended June 30, 1983.

On September 1, 1983 the State issued general obligation capital improvement bonds in the amount of $52,000,000 at interest rates ranging from 8.4% to 9.7%. The maturity dates of the bonds range from September 1, 1984 through September 1, 2003.

On November 22, 1983 the State issued general obligation notes in the amount of $30,000,000. The notes were issued under a long term credit agreement with banks. The notes bear interest initially at the rate of 7.1% up to but not including November 22, 1985, and after that date the rate will be 70% of the bank's prime lending rate. The notes may not be prepaid prior to November 22, 1985, however, they are subject to prepayment in whole or in part after that date and the principal is payable in five equal installments on November 22, 1986, 1987, 1988, 1989 and 1990.

All bonds issued by the State are general obligation bonds which are backed by the full faith and credit of the State. Interest rates on these issues ranges from 1.4% to 10.7%. The anticipated source of repayment and annual maturities are as follows:

7. BONDS PAYABLE (Continued):

($000's Omitted)

				SOURCE OF PRINCIPAL PAYMENTS					
						DEBT SERVICE FUNDS			
Payable by June 30,	Principal	Interest	Total	General Fund	Highway Fund	Central Turnpike	Eastern Turnpike	U.N.H. Self Liquidating	Total
1984	$ 21,860	$ 20,988	$ 42,848	$ 12,618	$ 3,705	$ 1,650	$ 2,400	$ 1,487	$ 21,860
1985	21,310	19,663	40,973	12,668	3,105	1,650	2,400	1,487	21,310
1986	21,355	18,359	39,714	12,593	3,105	1,700	2,400	1,557	21,355
1987	19,265	17,062	36,327	10,860	3,105	1,700	2,000	1,600	19,265
1988	17,985	15,812	33,797	11,512	2,105	450	2,300	1,618	17,985
1989	17,110	14,614	31,724	11,167	1,400	550	2,300	1,693	17,110
1990	17,500	13,453	30,953	11,637	1,400	550	2,300	1,613	17,500
1991	17,640	12,264	29,904	11,134	1,400	1,100	2,400	1,606	17,640
1992	14,390	11,086	25,476	9,650	100	1,100	2,450	1,090	14,390
1993	14,360	10,085	24,445	9,610	100	1,100	2,450	1,100	14,360
1994	14,300	9,085	23,385	9,585	100	1,100	2,450	1,065	14,300
1995	13,750	8,085	21,835	8,895	100	1,100	2,550	1,105	13,750
1996	13,800	7,111	20,911	8,945	100	1,100	2,550	1,105	13,800
1997	12,605	6,132	18,737	7,756	100	1,100	2,550	1,099	12,605
1998	11,150	5,217	16,367	6,556	100	1,100	2,550	844	11,150
1999	9,975	4,372	14,347	5,331	100	1,100	2,550	894	9,975
2000	8,875	3,581	12,456	4,231	100	1,100	2,550	894	8,875
2001	8,625	2,853	11,478	3,981	100	1,100	2,550	894	8,625
2002	5,995	2,153	8,148	1,700	100	1,100	2,550	545	5,995
2003	6,010	1,699	7,709	1,700	100	1,100	2,550	560	6,010
2004	4,210	1,341	5,551			1,100	2,550	560	4,210
2005	4,010	1,078	5,088			1,100	2,550	360	4,010
2006	4,010	826	4,836			1,100	2,550	360	4,010
2007	2,890	573	3,463			1,100	1,550	240	2,890
2008	1,640	387	2,027			800	750	90	1,640
2009	1,550	264	1,814			800	750		1,550
2010	750	145	895				750		750
2011	750	73	823				750		750
	$ 307,670	$ 208,361	$ 516,031	$ 172,129	$ 20,525	$ 28,550	$ 61,000	$ 25,466	$ 307,670
Amount available for retirement of debt						5,406			5,406
Amount to be provided by U.N.H. for retirement of bonds								25,466	25,466
Amount to be provided for retirement of debt				$ 172,129	$ 20,525	$ 23,144	$ 61,000	$ -	$ 276,798

8. WATER POLLUTION CONTRACTS PAYABLE

The State has contracted with various communities to finance the construction of municipal water pollution control projects. The anticipated source of repayment of this liability is the General Fund. Annual maturities are as follows:

Payable by June 30,	(000's Omitted) Amount
1984	$ 394
1985	376
1986	364
1987	351
1988	339
1989	328
1990	316
1991	305
1992	224
1993	217
	$3,214

9. PENSION PLANS

The State of New Hampshire participates in two pension plans.

The New Hampshire Retirement System is a defined-benefit, contributory retirement plan covering substantially all employees of the State, teaching and professional staff of the public school system and permanent policemen and firemen. Employees of political subdivisions are also eligible to participate under the Plan provided the governing body of such political subdivision has elected coverage. The Plan provides retirement, disability and death benefits according to predetermined formulas. Employees contribute a fixed percentage of annual compensation. The rates vary by group of employees and are as follows:

State and political subdivision employees, and teachers	9.2% (1)
Permanent firemen and policemen	9.3%

9. PENSION PLANS (Continued):

(1) Applicable to compensation in excess of FICA tax limit. One-half of this rate applicable to compensation subject to FICA tax.

The annual contribution required to cover that amount of normal cost not met by the employees' contributions is determined biannually by the plan's actuary. The State's participation in the funding of normal cost is as follows:

State employees (1)	100%
Teachers	35%
Policemen and Firemen	35%
Political subdivision employees	0%

(1) Includes any state employees included in the other categories.

The most recent actuarial valuation of the Plan which was made as of June 30, 1982, computed using the June 30, 1981 actuarial valuation and the June 30, 1983 forecast valuation, indicated that unfunded prior service costs amounted to $16,679,766. Prior service costs are being amortized over a 20 year period. The State is funding 100% of the annual funding of the past service cost related to State employees, policemen and firemen and 40% of the teachers annual funding.

The New Hampshire Policemen's Retirement System is a defined-benefit, contributory retirement plan covering all permanent policemen in the State of New Hampshire who are not members of the New Hampshire Retirement System. The Plan provides retirement, disability and death benefits according to predetermined formulas. Employees contribute a percentage of their salary depending upon their age at entry into the Plan. The State contributes 35% of the remaining annual contribution required to cover that amount of the normal cost not met by the employees contribution. The normal cost rates are determined by the Plan's actuary.

The most recent actuarial valuation of the Policemen's Plan, which was made as of June 30, 1976, indicated that unfunded prior service costs amounted to $219,000. Prior service costs are being amortized over a 20 year period and are funded entirely by the State. The New Hampshire Permanent Firemen's Retirement System was merged into the New Hampshire Retirement System during fiscal year 1982.

9. PENSION PLANS (Continued):

George B. Buck Consulting Actuaries, Inc. estimates the actuarial present value of plan benefits, which is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits earned by the members to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal or retirement) between the valuation date and the expected date of payment.

The accumulated plan benefit information as of June 30, 1982, computed using the June 30, 1981 actuarial valuation and the June 30, 1983 forecast valuation, is as follows:

Present value of vested benefits:	
For beneficiaries receiving payments and former members entitled to deferred allowances	$ 175,131,000
For other members	178,100,000
	353,231,000
Present value of nonvested benefits	45,846,000
	$ 399,077,000
Unfunded prior service liability	$ 16,679,766
Net Assets available for benefits	$ 362,551,000

Actuarial computations were made using the projected benefit method with aggregate level normal cost and frozen prior service liability. Gains and losses are spread over the average future careers of active members. The assumed rate of return for calculating accumulated plans benefits is 8%.

The provision for pension expenditures reflected in the financial statements of the State for the fiscal years ended June 30, 1983 and 1982 amounted to $10,446,000 and $9,753,000, respectively.

10. CONTINGENT AND LIMITED LIABILITIES

Bonds and First Mortgages

The State of New Hampshire is contingently liable for bonds sold by municipalities, school districts and for first mortgages on industrial and recreational property which contain the guarantee of the State of New Hampshire and amount to $139,341,753. The breakdown is as follows:

	Principal	Interest	Total
Water Pollution Control, Chapter 149-B (Supplement) (Legal Limit $200,000,000)	$ 79,850,000	$ 36,327,577	$116,177,577
N. H. School Building Authority RSA 195-C (Supplement) (Legal Limit $40,000,000)	15,545,000	4,384,451	19,929,451
Water Resources Board RSA 481 (Supplement) (Legal Limit $5,000,000)	671,000	105,886	776,886
Industrial Development Authority RSA 162 - A:14a (Legal Limit $20,000,000)	2,457,821	-	2,457,821
Total	$ 98,523,821	$ 40,817,914	$139,341,735

The State of New Hampshire has a limited liability for the New Hampshire Housing Finance Authority and the New Hampshire Municipal Bond Bank. Both entities are required to maintain a bond reserve fund. A request for an appropriation may be submitted to the legislature for a sum required to maintain the bond reserve fund at the established bond reserve fund requirements. Amounts so requested are subject to appropriation by the legislature and do not constitute a debt of the State.

10. CONTINGENT AND LIMITED LIABILITIES (Continued):

The State receives federal grants which are subject to review and audit by the grantor agencies. Although these audits could result in expenditure disallowances under the terms of the grants, it is believed that required reimbursements would not have a material effect on the financial statements.

11. LITIGATION

The State, its agencies and employees are defendants in numerous lawsuits involving funding for social welfare programs, public education funding, breach of contract and negligence. Although the Attorney General is unable to predict the ultimate outcome of the majority of these suits which seek between $118 million and $273 million, in the opinion of the Attorney General and the Comptroller the likelihood of such litigation resulting, either individually or in the aggregate, in final judgments against the State which would materially affect its financial position is remote. Accordingly, no provision for the ultimate liability, if any, has been made in the financial statements.

12. GENERAL FUND DEFICIT:

The State's General Fund has a deficit under generally accepted accounting principles aggregating $(62,015,115) at June 30, 1983. The deficit results from increased expenditures and declining revenues as well as recognition of fund liabilities in excess of accrued revenue. A plan was adopted, on a budgetary basis, by the Legislature on June 30, 1983 as part of the General Fund budget for the fiscal 1984-85 biennium to substantially decrease the deficit by the end of the biennium. The budget is based on a number of assumptions as to revenues and expenditures which may or may not be realized.

13. SEGMENT INFORMATION

Segment financial information for the State's Enterprise Fund for the years ended June 30, 1983 and 1982 is presented below:

	Liquor Commission		Sweepstakes Commission		Totals	
	June 30, 1983	June 30, 1982	June 30, 1983	June 30, 1982	June 30, 1983	June 30, 1982
Total Revenues and Other Income	$160,114,803	$156,779,562	$ 13,819,654	$ 14,468,283	$173,934,457	$171,247,845
Income before distribution and transfers to General Fund	$ 37,091,339	$ 35,304,311	$ 3,688,887	$ 3,774,123	$ 40,780,226	$ 39,078,434
Total Assets	$ 36,096,530	$ 30,239,791	$ 1,317,559	$ 4,000,909	$ 37,414,089	$ 34,340,700

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EXHIBIT V

STATE OF NEW HAMPSHIRE
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
JUNE 30, 1983

ASSETS	Highway Fund	Fish and Game Fund	Special Fund	Totals	
				June 30, 1983	June 30, 1982
Cash and Temporary Investments	$ 19,751,918	$ 500,794	$(1,651,438)	$ 18,601,274	$ 11,267,154
Accounts Receivable	21,407,134	508,235	22,182,847	44,098,216	42,457,298
Federal Funds Obligated Not Currently Reimbursable	52,113,904			52,113,904	44,601,151
Due From Other Funds			2,307,696	2,307,696	2,144,147
Inventories	733,416			733,416	617,956
Total Assets	$ 94,006,372	$ 1,009,029	$ 22,839,105	$ 117,854,506	$ 101,087,706
LIABILITIES AND FUND EQUITY					
LIABILITIES:					
Accounts Payable	$ 13,026,737	$ 132,217	$ 16,630,723	$ 29,789,677	$ 24,632,438
Accrued Payroll	1,412,943	168,001	1,866,013	3,446,957	3,180,123
Taxes Due Towns	2,486,642			2,486,642	2,418,059
Temporary Loans	5,000,000			5,000,000	
Deferred Revenue	54,582,434		744,105	55,326,539	47,870,326
Total Liabilities	76,508,756	300,218	19,240,841	96,049,815	78,100,946
FUND EQUITY:					
Fund Balance:					
Reserve for Encumbrances	63,952,493	117,117	10,502,444	74,572,054	62,871,120
Designated Reserve for Inventories	733,416			733,416	617,956
Unexpended Balance of Appropriation (Deficit)	1,925,378	14,841	(6,904,180)	(4,963,961)	6,290,912
Unappropriated Surplus (Deficit)	(49,113,671)	576,853		(48,536,818)	(46,793,228)
Total Fund Equity	17,497,616	708,811	3,598,264	21,804,691	22,986,760
Total Liabilities and Fund Equity	$ 94,006,372	$ 1,009,029	$ 22,839,105	$ 117,854,506	$ 101,087,706

STATE OF NEW HAMPSHIRE
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND EQUITY
ALL SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1983

EXHIBIT VI

	HIGHWAY FUND	FISH & GAME FUND	SPECIAL FUND	Total Year Ended June 30, 1983	Total Year Ended June 30, 1982
Fund Equity, Beginning of Year	$ 18,586,797	$ 508,919	$ 3,891,044	$ 22,986,760	$ 24,653,237
REVENUES:					
Special Taxes			82,558	82,558	38,547
Business License Taxes	60,141,706			60,141,706	58,768,093
Non-Business License Taxes	22,864,811	3,274,015		26,138,826	25,589,887
Fees	8,492,462	14,449	138,518	8,645,429	8,387,634
Fines, Penalties and Interest	218,471	29,797	263,246	511,514	424,935
Grants from Federal Government	48,682,503	906,477	143,438,641	193,027,621	177,609,671
Grants from Private and Local Sources	6,078,058	15,202	18,775,038	24,868,298	22,480,812
Rents and Leases	7,198			7,198	20,152
Interest, Premiums and Discounts	241,346	12,530	150,759	404,635	718,947
Sale of Commodities	38,715	34,465	24,216	97,396	94,923
Sale of Services	1,053,153	168,312	294,647	1,516,112	1,299,843
Assessments			16,108,716	16,108,716	14,949,133
Grants from Other Agencies	33,775	294,481	966,622	1,294,878	1,757,263
Miscellaneous	291,619	328,936	235,174	855,729	1,567,501
Total Revenues	148,143,817	5,078,664	180,478,135	333,700,616	313,707,341
OTHER FINANCING SOURCES:					
Transfers from Governmental Funds	733,213	47,935	64,819,937	65,601,085	66,472,474
Proceeds from Issuance of Bonds	1,668,558			1,668,558	
Other Credits		1,003		1,003	5.246
Total Revenues and Other Sources	150,545,588	5,127,602	245,298,072	400,971,262	380,185,061
EXPENDITURES:					
General Government			7,337,092	7,337,092	8,839,194
Administration of Justice and Public Protection	202,553		8,124,009	8,326,562	7,896,610
Resource Protection and Development		4,691.140	5,248,438	9,939,578	6,694,557
Transportation	83,783,625		5,864,137	89,647,762	87,867,801
Health and Social Services			165,969,780	165,969,780	157,829,417
Education			34,182,276	34,182,276	36,433,807
Debt Service	5,215,300		10,175,148	15,390,448	13,733,100
Capital Outlays	62,053,985	152,857	845,880	63,052,722	51,055,505
Total Expenditures	151,255,463	4,843,997	237,746,760	393,846,220	370,349,991
OTHER USES:					
Transfers to Governmental Funds	357,056	83,713	7,844,092	8,284,861	11,501,547
Miscellaneous	22,250			22,250	
Total Expenditures and Other Uses	151,634,769	4,927,710	245,590,852	402,153,331	381,851,538
Excess of Expenditures and Other Uses (Over) Under Revenues and Other Sources	(1,089,181)	199,892	(292,780)	(1,182,069)	(1,666,477)
Fund Equity, End of Year	$ 17,497,616	$ 708,811	$ 3,598,264	$ 21,804,691	$ 22,986,760

EXHIBIT VII

STATE OF NEW HAMPSHIRE
COMBINING BALANCE SHEET - PROPRIETARY FUNDS
JUNE 30, 1983

	Liquor Commission	Sweepstakes Commission	Totals	
			June 30, 1983	June 30, 1982
ASSETS				
Cash and Temporary Investments	$ 6,386,002	$ 729,071	$ 7,115,073	$ 4,442,612
Accounts Receivable	1,562,271	56,156	1,618,427	1,678,078
Due From Other Funds		432,305	432,305	3,820
Inventories	20,015,610	74,012	20,089,622	20,457,742
Land	1,181,346		1,181,346	1,109,346
Land Improvements	525,611		525,611	521,383
Buildings	5,364,782		5,364,782	5,034,082
Leasehold Improvements	275,753		275,753	256,764
Equipment	3,791,809	162,751	3,954,560	3,464,063
Less: Allowance for Depreciation and Amortization	(3,006,654)	(136,736)	(3,143,390)	(2,727,190)
Total Assets	$ 36,096,530	$ 1,317,559	$ 37,414,089	$ 34,240,700
LIABILITIES AND FUND EQUITY				
LIABILITIES:				
Accounts Payable	$ 14,199,492	$ 198,384	$ 14,397,876	$ 8,437,756
Accrued Payroll	516,324	342,420	858,744	576,795
Deferred Revenue	1,494,128	600,469	2,094,597	2,183,680
Other Liabilities		176,286	176,286	152,323
Due to Other Funds	11,753,939		11,753,939	12,273,215
Reserve for Distribution to Education			-	3,000,000
Total Liabilities	27,963,883	1,317,559	29,281,442	26,623,769
FUND EQUITY:				
Contribution from Other Funds	12,085,883		12,085,883	10,774,659
Contribution to Other Funds	(275,164)		(275,164)	(275,164)
Retained Earnings (Deficit)	(3,678,072)		(3,678,072)	(2,882,564)
Total Fund Equity	8,132,647		8,132,647	7,616,931
Total Liabilities and Fund Equtiy	$ 36,096,530	$ 1,317,559	$ 37,414,089	$ 34,240,700

EXHIBIT VIII

STATE OF NEW HAMPSHIRE
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS/FUND BALANCE
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1983

	Proprietary Fund Types		Fiduciary Fund Types	Total (Memorandum Only)	
	Liquor Commission	Sweepstakes Commission	Non Expendable Trust	June 30, 1983	June 30, 1982
Revenues:					
Sales	$ 151,694,215	$ 13,609,596		$ 165,303,811	$ 163,907,054
Forwarded to Legislative Funds	(1,193)			(1,193)	(1,644)
Total Revenues	151,693,022	13,609,596		165,302,618	163,905,410
Prizes		6,714,824		6,714,824	7,852,123
Cost of Goods Sold	110,674,860			110,674,860	108,694,003
Gross Profit	41,018,162	6,894,772		47,912,934	47,359,284
Other Operating Revenues:					
Investment Income			$ 116,238	116,238	125,393
Contributions			213,712	213,712	189,964
Other			19,180	19,180	11,826
Total Operating Revenue	41,018,162	6,894,772	349,130	48,262,064	47,686,467
Operating Expenses:					
Personnel Services	7,550,097	997,211		8,547,308	8,830,200
Supplies and Materials	210,586	79,852		290,438	811,544
Communications	131,088	53,278		184,366	202,398
Travel	78,711	70,719		149,430	211,426
Printing and Binding	78,277	571,611		649,888	105,375
Advertising	36,379	219,263		255,642	188,381
Commissions		590,668		590,668	516,287
Heat, Light and Power	396,817	480		397,297	484,334
Rent	1,229,586	110,168		1,339,754	1,123,426
Repairs and Alterations	211,990			211,990	209,986
Miscellaneous	133,219	359,180	1,105	493,504	524,201
Grants and Subsidies	1,462,305	344,350		1,806,655	1,481,358
Capital Outlays	34,041			34,041	20,820
Depreciation	617,533	19,163		636,696	591,881
Loss on Disposal of Fixed Assets	177,975			177,975	332,514
Benefits and Refunds			400,041	400,041	296,584
Total Operating Expenses	12,348,604	3,415,943	401,146	16,165,693	15,930,715
Operating Income	28,669,558	3,478,829	(52,016)	32,096,371	31,755,752
Other Income:					
Licenses	2,077,151			2,077,151	1,401,030
Beer Taxes	6,160,294			6,160,294	5,423,391
Miscellaneous	184,336	210,058		394,394	518,014
Total Other Income	8,421,781	210,058		8,631,839	7,342,435
Income Before Distribution and Transfers	37,091,339	3,688,887	(52,016)	40,728,210	39,098,187
Other Expenses					
Distribution to Education					3,000,000
Income Before Transfers	37,091,339	3,688,887	(52,016)	40,728,210	36,098,187
Transfer to General Fund	37,886,847	3,688,887		41,575,734	36,979,551
Net (Loss) Income	(795,508)		(52,016)	(847,524)	(881,364)
Retained Earnings (Deficit)/Fund Balance --Beginning of Year	(2,882,564)		2,094,537	(788,027)	93,337
Residual Equity Transfer			(39,609)	(39,609)	
Retained Earnings (Deficit)/Fund Balance --End of Year	$(3,678,072)	$	$ 2,002,912	$(1,675,160)	$(788,027)

EXHIBIT IX

STATE OF NEW HAMPSHIRE
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1983

	Proprietary Fund Types		Fiduciary Fund Types	Total (Memorandum Only)	
	Liquor Commission	Sweepstakes Commission	Non Expendable Trust	June 30, 1983	June 30, 1982
SOURCE OF FUNDS					
OPERATIONS					
Income Before Transfers and Distribution to Education	$ 37,091,339	$ 3,688,887	$(52,016)	$ 40,728,210	$ 39,098,187
Items Not Requiring the Use of Working Capital					
Depreciation	617,533	19,163		636,696	591,881
Total Financial Resources from Operations	37,708,872	3,708,050	(52,016)	41,364,906	39,690,068
Decrease (Increase) in Working Capital		2,984,498	91,625	3,076,123	(186,142)
Contributions from Other Funds	1,311,224			1,311,224	1,557,879
Net Book Value of Fixed Asset Disposals	282,031	231		282,262	333,161
Total Source of Funds	$ 39,302,127	$ 6,692,779	$ 39,609	$ 46,034,515	$ 41,394,966
USE OF FUNDS					
Additions to Fixed Assets	$ 1,415,280	$ 3,892		$ 1,419,172	$ 1,567,366
Transfers to General Fund	37,886,847	3,688,887	$ 39,609	41,615,343	36,979,551
Distribution to Education		3,000,000		3,000,000	2,848,049
Total Use of Funds	$ 39,302,127	$ 6,692,779	$ 39,609	$ 46,034,515	$ 41,394,966
CHANGES IN COMPONENTS OF WORKING CAPITAL					
Current Assets					
Cash and Cash Equivalents	$ 5,530,367	$(2,857,906)	$(85,883)	$ 2,586,578	$(1,590,306)
Accounts Receivable	157,365	(217,016)		(59,651)	442,661
Due From Other Funds		428,485	(5,742)	422,743	7,532
Inventories	(346,709)	(21,411)		(368,120)	(412,876)
Total Current Assets	5,341,023	(2,667,848)	(91,625)	2,581,550	(1,552,989)
Current Liabilities					
Accounts Payable and Accruals	(5,860,299)	(316,650)		(6,176,949)	956,631
Due to Other Funds	519,276			519,276	(2,695,762)
Total Current Liabilities	(5,341,023)	(316,650)		(5,657,673)	(1,739,131)
Increase (Decrease) in Working Capital	$	$(2,984,498)	$(91,625)	$(3,076,123)	$ 186,142

EXHIBIIT X

STATE OF NEW HAMPSHIRE
COMBINING BALANCE SHEET - FIDUCIARY FUND TYPE
TRUST AND AGENCY FUNDS
JUNE 30, 1983

	Retirement System Withholding	OASDI Wage Contribution Fund	Social Security Tax Withholding	Federal Income Tax Withholding	All Other Trust & Agency Funds	Totals June 30, 1983	Totals June 30, 1982
ASSETS							
Cash and Temporary Investments	$ 2,135,156	$ 468,874	$ 1,346,298	$ 75,119	$ 1,548,264	$ 5,573,711	$ 5,348,781
Due from Other Funds					471,907	471,907	477,649
Total Assets	$ 2,135,156	$ 468,874	$ 1,346,298	$ 75,119	$ 2,020,171	$ 6,045,618	$ 5,826,430
LIABILITIES AND FUND EQUITY							
LIABILITIES:							
Reserve-Member/Employer Contribution	$ 2,135,156					$ 2,135,156	$ 2,074,021
Due to Other Taxing Units		$ 468,874	$ 1,346,298	$ 75,119	$ 17,259	1,907,550	1,657,872
Total Liabilities	2,135,156	468,874	1,346,298	75,119	17,259	4,042,706	3,731,893
FUND EQUITY:							
Trust Fund Balance					2,002,912	2,002,912	2,094,537
Total Equity					2,002,912	2,002,912	2,094,537
Total Liabilities and Fund Equity	$ 2,135,156	$ 468,874	$ 1,346,298	$ 75,119	$ 2,020,171	$ 6,045,618	$ 5,826,430

EXHIBIT XI

STATE OF NEW HAMPSHIRE
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND EQUITY
FIDUCIARY FUND TYPES - ALL TRUST FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1983

	Total Trust Funds	
	June 30, 1983	June 30, 1982
Fund Balance, Beginning of Year	$ 2,094,537	$ 2,074,784
Residual Equity Transfer	(39,609)	
	2,054,928	2,074,784
REVENUES:		
Contributions	213,712	189,964
Investment Income	116,238	125,393
Other	19,180	11,826
Total Revenues	349,130	327,183
EXPENDITURES:		
Benefits and Refunds	400,041	296,584
Other	1,105	10,846
Total Expenditures	401,146	307,430
Total Expenditures and Residual Equity Transfer	440,755	307,430
Net Increase (Decrease) in Fund Balances for the Year	(91,625)	19,753
Fund Balance, End of Year	$ 2,002,912	$ 2,094,537

STATE OF NEW HAMPSHIRE
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FIDUCIARY FUND TYPES - ALL AGENCY FUNDS
JUNE 30, 1983

	Balance July 1, 1982	Additions	Deductions	Balance June 30, 1983
RETIREMENT SYSTEM WITHHOLDING				
ASSETS				
Cash	$ 2,074,021	$ 50,476,168	$ 50,415,033	$ 2,135,156
LIABILITIES				
Reserve for Member/Employer Contributions	$ 2,074,021	$ 50,476,168	$ 50,415,033	$ 2,135,156
OASDI WAGE CONTRIBUTION FUND				
ASSETS				
Cash	$ 400,559	$ 74,524,164	$ 74,755,849	$ 168,874
Certificate of Deposit	150,000	150,000		300,000
Total Assets	$ 550,559	$ 74,674,164	$ 74,755,849	$ 468,874
LIABILITIES				
Due to Other Taxing Units	$ 550,559	$ 74,674,164	$ 74,755,849	$ 468,874
SOCIAL SECURITY TAX WITHHOLDING ACCOUNT				
ASSETS				
Cash	$ 630,583	$ 19,487,820	$ 19,172,105	$ 946,298
Certificate of Deposit	400,000			400,000
Total Assets	$ 1,030,583	$ 19,487,820	$ 19,172,105	$ 1,346,298
LIABILITIES				
Due to Other Taxing Units	$ 1,030,583	$ 19,487,820	$ 19,172,105	$ 1,346,298

EXHIBIT XII

	Balance July 1, 1982	Additions	Deductions	Balance June 30, 1983
FEDERAL INCOME TAX WITHHOLDING ACCOUNT				
ASSETS				
Cash	$ 57,371	$ 22,737,970	$ 22,720,222	$ 75,119
LIABILITIES				
Due to Other Taxing Units	$ 57,371	$ 22,737,970	$ 22,720,222	$ 75,119
EMPLOYEES SUBSCRIPTIONS TO UNITED STATES SAVINGS BONDS				
ASSETS				
Cash	$ 19,359	$ 193,449	$ 195,549	$ 17,259
LIABILITIES				
Due to Other Taxing Units	$ 19,359	$ 193,449	$ 195,549	$ 17,259
TOTALS - ALL AGENCY FUNDS				
ASSETS				
Cash	$ 3,181,893	$167,419,571	$167,258,758	$ 3,342,706
Certificate of Deposit	550,000	150,000		700,000
Total Assets	$ 3,731,893	$167,569,571	$167,258,758	$ 4,042,706
LIABILITIES				
Reserve for Member/Employer Contributions	$ 2,074,021	$ 50,476,168	$ 50,415,033	$ 2,135,156
Due to Other Taxing Units	1,657,872	117,093,403	116,843,725	1,907,550
Total Liabilities	$ 3,731,893	$167,569,571	$167,258,758	$ 4,042,706

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INTRODUCTION TO BUDGET AND ACCOUNTING PROCEDURES

A. Budget and Appropriation Process

Prior to each biennial legislative session all departments of the State are required to transmit to the State Comptroller estimates of their long-range expenditure requirements for capital improvements and estimates of their expenditure requirements for each fiscal year of the ensuing biennium for administration, operation and maintenance.

With respect to capital improvement estimates submitted by State departments, the Comptroller is directed by statute to prepare a summary capital improvement budget for the ensuing biennium. After any investigation deemed necessary by the Governor and preparation of schematic drawings and cost estimates by the Commissioner of Public Works and Highways, the capital budget is submitted to the Legislature no later than March 15 of the year of the biennial legislative session.

In conjunction with the receipt of the operating budget estimates, the Comptroller prepares an estimate of the total revenue of the State for each fiscal year of the ensuing biennium in which the several items of revenue are listed and classified according to source, departments or programs producing said revenue and are compared with the revenue actually received during the last completed fiscal year and the fiscal year in progress. Upon receipt of all expenditure estimates and preparation of the revenue projections, the Comptroller prepares a tentative budget for the ensuing biennium which is transmitted to the Governor. Following public hearings on the tentative operating budget held by the Governor, the Governor-elect, if any, the Comptroller and the chairman of the House and Senate finance committees, the Governor prepares the final budget proposal, setting forth his financial program for the following two fiscal years, and submits such budget to the Legislature no later than February 15 of the year of the biennial legislative session.

By statute, the budget submitted by the Governor consists of three parts. Part I consists of the Governor's budget message setting forth, among other things, his program for meeting all expenditure needs of the government for the ensuing biennium, financial statements showing the condition of the Treasury at the end of the last completed fiscal year and the estimated condition of the Treasury at the end of the fiscal year in progress and the two fiscal years to which the budget relates, and a summary of appropriations recommended and revenues estimated to be received by the State during such fiscal years. If the estimated revenues of the State for the ensuing biennium as set forth in the budget on the basis of existing law, plus the estimated surplus,

A. Budget and Appropriation Process (Continued)

if any, for the fiscal years in progress, are less than the aggregate appropriations recommended for the ensuing biennium, the Governor is required to make recommendations to the Legislature in respect to the manner in which such deficit shall be met, whether by an increase in taxes, the imposition of new taxes, or otherwise. However, there is no constitutional or statutory requirement that the Governor propose or the Legislature adopt a budget without resort to borrowing. Part II of the Governor's budget proposal consists of his detailed recommendations, classified department, for appropriations to meet the expenditure needs of the government. Part III of the budget includes draft appropriation bills for the appropriations made in the proposed budget.

Following enactment of the budget by the Legislature, the Governor may submit supplemental appropriation requests necessary to meet expenses on account of laws enacted subsequent to the general budget appropriation or as the Governor may otherwise deem in the public interest. If such additional appropriation requests require the raising of additional State revenue, the Governor must recommend sources for such funds.

B. Financial Controls

Under the State Constitution, no money may be paid out of the State Treasury unless funds have been appropriated for payment of bills of credit or the payment of principal and interest on bonds or notes issued by the State, except by warrant signed by the Governor with the advice and consent of the Council.

Financial control procedures in the State are maintained both by the executive and legislative departments. In addition to his duties described above with respect to the preparation of the biennial budget, the Comptroller, as Director of Budget and Control is directed by statute to conduct a continuous study of the State's financial operations, needs and resources and to install and operate a system of governmental cost accounting. The Comptroller makes quarterly allotments (which need not be equal) to each agency of the amounts appropriated to that agency in the budget act. In addition, the State Director of Accounts is directed to prescribe a uniform system of accounts for all State departments, to install and maintain a system of central State accounting records, to maintain a system of encumbrances accounting in order to control expenditures and commitments within budget appropriations.

B. Financial Controls (Continued)

and to pre-audit all claims for warrants on the State Treasury to determine if such claims are proper and within appropriation limits. The State also maintains a system of central purchase and supply for all State departments other than for the University of New Hampshire and for bulk liquor purchases of the State Liquor Commission.

The State Director of Accounts is directed by statute to report monthly to each State agency and department on the total amount expended by such agency or department in the previous month and for the year to date and showing total encumbrances outstanding and appropriation balances then available. When it appears that a State department or agency is incurring expenditures, other than capital expenditures, at levels which will deplete its available appropriation prior to the close of the fiscal year, the Director of Accounts is required to report such fact to the Governor who, after investigation, may order the department head to reduce expenditures in proportion to the balance available and remaining time in the fiscal year.

In addition, if the Governor determines that actual expenditures will exceed projected expenditures net of lapses, or unexpended appropriations, he may order reductions in spending with the concurrence of the Legislature's Advisory Budget Control Committee.

Legislative financial controls involve the Advisory Budget Control Committee and the Office of the Legislative Budget Assistant, acting under the supervision of the Fiscal Committee, and the Joint Legislative Capital Budget Overview Committee. If it should be determined by the State Director of Accounts that during any three consecutive months there has occurred such a decline in State revenues as would, if continued, cause a serious deficit in the total state budget, the Director of Accounts must notify the Governor who, with the advice and consent of the Legislative Advisory Budget Control Committee, may order reductions in rates of expenditures within all or any State departments so that such decline in revenue will not result in the incurrence of further State debt. Controls once established may be discontinued by the Governor and shall be discontinued if so voted by the Committee.

The Office of the Legislative Budget Assistant is responsible for the overall review and audit of the budgetary process on behalf of the Legislature. In addition to duties regarding budget preparation and involving revenue estimating and fiscal research, the Office is responsible for post-audit budget review involving selected departmental audits conducted by the Office staff to determine that the financial operations of the department are properly

B. Financial Controls (Continued)

conducted and that financial reports are fairly presented, to determine whether the department is managing and utilizing its resources in an economical and efficient manner, and to determine whether or not planned program results and benefits are being achieved. The Joint Legislative Capital Budget Overview Committee established as of June 30, 1981 reviews the status of capital budget projects, and each State agency with capital budget projects is required to submit to the committee a status report on the projects every 60 days.

STATE OF NEW HAMPSHIRE
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP - BUDGETARY BASIS
JUNE 30, 1983

EXHIBIT I

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPE	FIDUCIARY FUND TYPE	ACCOUNT GROUP	Totals (Memorandum Only)	
ASSETS	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Trust & Agency	Long Term Debt	June 30, 1983	June 30, 1982
Cash and Temporary Investments	$(30,017,734)	$ 12,273,629	$ 5,445,677	$ 672,157	$ 238,609	$ 5,049,859		$(6,337,803)	$ 21,255,385
Cash Other	655,834	416,238			1,294,130			2,366,202	1,181,419
Cash Equivalents	3,366,539	6,002,080		386,692	5,297,034			15,052,345	-
Revolving Funds	218,569	51,000			285,300			554,869	557,547
Account Receivable (Net of Allowance for Uncollectibles)	30,870,827	22,681,585		445,134	2,050,732			56,048,278	34,308,807
Notes Receivable	25,000							25,000	-
Federal Funds Obligated Not Currently Reimbursable		52,113,905						52,113,905	44,601,151
Taxes Receivable (Net of Allowance for Uncollectibles)		8,257,754						8,257,754	16,330,004
Due from Other Funds	13,922,426							13,922,426	13,857,028
Inventories	1,932,325	733,416			20,089,622			22,755,363	22,976,966
Prepaid Taxes to Cities and Towns	6,510,845							6,510,845	-
Land					1,181,346			1,181,346	1,109,346
Land Improvements					525,611			525,611	521,383
Buildings					5,364,782			5,364,782	5,034,082
Leasehold Improvements					275,753			275,753	288,124
Equipment					3,954,560			3,954,560	3,806,063
Less: Allowance for Depreciation & Amortization					(3,143,390)			(3,143,390)	(2,770,850)
Bonds Authorized and Unissued		50,997,935		71,589,763				122,587,698	123,587,055
Amount Available for Payment of Bonds							$ 5,406,345	5,406,345	6,132,853
Amount to be Provided for Payment of Water Pollution Contracts							3,214,173	3,214,173	3,619,835
Amount to be Provided for Payment of Bonds - Various							276,797,655	276,797,655	259,274,147
- U. N. H.							25,466,000	25,466,000	27,033,000
Total Assets	$ 27,484,631	$ 153,527,542	$ 5,445,677	$ 73,093,746	$ 37,414,089	$ 5,049,859	$ 310,884,173	$ 612,899,717	$ 582,703,345
LIABILITIES AND FUND EQUITY									
LIABILITIES:									
Accounts Payable	$ 12,386,825	$ 10,530,684	$	$ 1,006,255	$ 14,416,127			$ 38,339,891	$ 21,074,873
Taxes Due Towns	131,886	2,486,642						2,618,528	2,437,940
Due to Other Funds					13,922,426			13,922,426	13,857,028
Temporary Loans	40,000,000	5,000,000		30,000,000				75,000,000	65,000,000
Prepaid Revenue	325,708				600,469			926,177	1,336,846
Other Liabilities	1,485,087				342,420			1,827,507	1,684,490
Reserve for Member/Employer Contributions						$ 2,135,156		2,135,156	2,074,021
Bonds Payable							$ 307,670,000	307,670,000	292,440,000
Water Pollution Contracts Payable							3,214,173	3,214,173	3,619,835
Total Liabilities	54,329,506	18,017,326	-	31,006,255	29,281,442	2,135,156	310,884,173	445,653,858	403,525,033
FUND EQUITY:									
Retained Earnings (Deficit)					(3,678,072)			(3,678,072)	(2,552,864)
Contributions from Other Funds					12,085,883			12,085,883	10,774,659
Contributions to Other Funds					(275,164)			(275,164)	(275,164)
Trust Fund Balance						2,914,703		2,914,703	2,756,650
Reserve for Encumbrances	10,598,907	82,476,431		14,505,846				107,581,184	101,072,116
Designated Reserve for Distribution to Education								-	3,000,000
Unexpended Balance of Appropriation	2,612,393	40,809,057		27,581,645				71,003,095	81,162,546
Unappropriated Surplus (Deficit)	(40,056,175)	12,224,728	5,445,677					(22,385,770)	(16,759,631)
Total Fund Equity (Deficit)	(26,844,875)	135,510,216	5,445,677	42,087,491	8,132,647	2,914,703	-	167,245,859	179,178,312
Total Liabilities and Fund Equity	$ 27,484,631	$ 153,527,542	$ 5,445,677	$ 73,093,746	$ 37,414,089	$ 5,049,859	$ 310,884,173	$ 612,899,717	$ 582,703,345

EXHIBIT II

STATE OF NEW HAMPSHIRE
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND EQUITY
ALL GOVERNMENTAL AND PROPRIETARY FUND TYPES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 1983

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPE	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	June 30, 1983	June 30, 1982
REVENUES:							
General Property Taxes	$ 5,785,258	$ -	$ -	$ -	$ -	$ 5,785,258	$ 7,394,792
Special Taxes	158,258,080	82,558	-	-	-	158,340,638	154,695,850
Poll or Personal Taxes	25,959,648	-	-	-	-	25,959,648	26,211,973
Business License Taxes	24,383,186	60,627,824	-	-	5,594,172	90,605,182	88,574,946
Non-Business License Taxes	2,473,307	26,138,826	-	-	-	28,612,133	28,359,598
Fees	10,832,015	8,645,429	-	-	1,910,190	21,387,634	17,002,804
Fines, Penalties and Interest	7,074,636	595,822	-	-	-	7,670,458	5,431,495
Grants from Federal Government	42,189,157	201,242,505	-	6,845,905	-	250,277,567	226,524,647
Grants from Private and Local Sources	2,871,980	24,084,667	-	581,153	-	27,537,800	24,693,892
Rents and Leases	2,589,584	7,198	11,500	-	-	2,608,282	2,752,017
Interest, Premiums and Discounts	1,638,504	404,635	76,914	-	-	2,120,053	2,767,217
Sale of Commodities	2,972,897	97,396	-	-	-	3,070,293	4,025,874
Sale of Services	26,566,146	1,516,112	-	-	-	28,082,258	27,896,378
Assessments	4,660,272	16,108,716	-	-	-	20,768,988	20,279,307
Grants from Other Agencies	19,388,479	1,294,878	-	-	-	20,683,357	18,957,895
Public Service Enterprise	-	-	-	-	54,695,469	54,695,469	52,839,058
Miscellaneous	17,982,987	855,729	77,100	-	389,341	19,305,157	16,687,587
Total Revenues	355,626,136	341,702,295	165,514	7,427,058	62,589,172	767,510,175	725,095,330
OTHER FINANCING SOURCES:							
Transfers	45,245,764	63,293,389	1,795,660	847,709	-	111,182,522	117,835,020
Bonds Authorized & Unissued	-	5,075,000	-	31,725,045	-	36,800,045	7,500,000
Cumulative Effect of Enterprise Fund Transfer for Change in Accounting Principle	566,121	-			-	566,121	-
Miscellaneous	-	65,594	-	-	1,743,529	1,809,123	1,146,617
Total Revenues and Other Sources	401,438,021	410,136,278	1,961,174	39,999,812	64,332,701	917,867,986	851,576,967
EXPENDITURES:							
General Government	109,249,887	7,314,202	-	1,283,091	-	117,847,180	94,798,375
Administration of Justice and Public Protection	44,640,068	7,886,932	-	7,520,323	22,972,302	83,019,625	75,877,522
Resource Protection and Development	24,522,568	9,821,496	-	11,415,661	-	45,759,725	35,553,237
Transportation	1,981,962	90,372,568	-	709,815	-	93,064,345	89,976,853
Health and Social Services	81,559,761	165,443,057	-	380,275	-	247,383,093	225,575,157
Education	60,260,153	35,206,509	-	13,249,599	-	108,716,261	110,392,345
Debt Service	32,099,500	15,390,448	272,513	477,227	-	48,239,688	46,807,582
Capital Outlays	3,784,108	62,477,865	-	4,452,142	70,016	70,784,131	58,061,011
Total Expenditures	358,098,007	393,913,077	272,513	39,488,133	23,042,318	814,814,048	737,042,082
OTHER USES:							
Transfers	61,615,264	6,140,714	2,409,305	3,467,943	37,549,296	111,182,522	116,991,028
Bonds Authorized Reduction	-	-	-	1,799,403	-	1,799,403	12,800,044
Distribution to Education/General Fund	-	-	-	-	7,121,192	7,121,192	3,015,758
Miscellaneous	5,222,708	-	-	-	-	5,222,708	-
Total Expenditures and Other Uses	424,935,979	400,053,791	2,681,818	44,755,479	67,712,806	940,139,873	869,848,912
Excess of Expenditures and Other Uses (Over) Under Revenues and Other Sources Before Change in Accounting Principle	(23,497,958)	10,082,487	(720,644)	(4,755,667)	(3,380,105)	(22,271,887)	(18,271,945)
Adjustment to reflect cumulative effect to June 30, 1982 of a change in accounting principle	9,615,260	-	-	-	566,121	10,181,381	-
Excess of Expenditures and Other Uses (Over) Under Revenues and Other Sources	(13,882,698)	10,082,487	(720,644)	(4,755,667)	(2,813,984)	(12,090,506)	-
FUND BALANCE - July 1,	(12,962,177)	125,427,729	6,166,321	46,843,158	10,946,631	186,603,043	194,693,607
FUND BALANCE - June 30,	$(26,844,875)	$ 135,510,216	$ 5,445,677	$ 42,087,491	$ 8,132,647	$ 174,512,537	$ 176,421,662

EXHIBIT A-1

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS
BALANCE SHEET
JUNE 30, 1983

ASSETS	June 30, 1983	June 30, 1982
Cash and Temporary Investments	$(30,017,734)	$(426,883)
Cash - Other	655,834	107,267
Cash Equivalents	3,366,539	-
Revolving Funds	218,569	221,247
Accounts Receivable (Net of Allowances for Uncollectibles)	30,870,830	19,653,335
Notes Receivable	25,000	-
Due From Other Funds	13,922,423	13,857,028
Inventories	1,932,325	1,901,268
Prepaid Taxes to Cities and Towns	6,510,845	-
Total Assets	$ 27,484,631	$ 35,313,262
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
Accounts Payable	$ 12,386,825	$ 6,230,203
Taxes Due Towns	131,886	19,881
Temporary Loans	40,000,000	40,000,000
Prepaid Revenue	325,708	540,567
Other Liabilities	1,485,087	1,484,788
Total Liabilities	54,329,506	48,275,439
FUND EQUITY:		
Fund Balance:		
Reserve for Encumbrances	10,598,907	4,681,525
Unexpended Balance of Appropriation	2,612,393	15,534,987
Unappropriated Surplus (Deficit)	(40,056,175)	(33,178,689)
Total Fund Equity	$(26,844,875)	$(12,962,177)
Total Liabilities and Fund Equity	$ 27,484,631	$ 35,313,262

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-2

STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

	Fiscal Year Ended June 30 1983	1982
REVENUES:		
General Property Taxes	$ 5,785,258	$ 7,394,792
Special Taxes	158,258,080	154,650,428
Poll or Personal Taxes	25,959,648	26,211,973
Business License Taxes	24,383,186	24,434,654
Non-Business License Taxes	2,473,307	2,769,711
Fees	10,832,015	6,320,080
Fines, Penalties & Interest	7,074,636	5,006,560
Grants from Federal Government	42,189,157	37,412,555
Grants from Private & Local Sources	2,871,980	3,284,146
Rents and Leases	2,589,584	2,719,815
Interest, Premiums and Discounts	1,638,504	1,690,759
Sale of Commodities	2,972,897	3,930,951
Sale of Services	26,566,146	26,596,535
Assessments	4,660,272	5,330,174
Grants from Other Agencies	19,388,479	17,266,753
Miscellaneous	17,982,987	14,517,254
Total Revenue	355,626,136	339,537,140
OTHER FINANCING SOURCES:		
Transfers from Highway	305,600	998,932
Transfers from Fish & Game	83,713	....
Transfers from Special	3,839,212	9,536,721
Transfers from Capital	3,467,943	927,578
Transfers from Eastern N.H. Turnpike	....	4,898
Transfers from Central N.H. Turnpike	....	7,048
Transfers from Forest Conservation	....	340,619
Transfers from Enterprise Fund	37,549,296	36,634,377
Cumulative Effect of Enterprise Fund Transfer for Change in Accounting Principle	566,121	....
Miscellaneous	....	321,730
Total Revenues and Other Sources Before Change in Accounting Principle	401,438,021	388,309,043
EXPENDITURES:		
General Government	109,249,887	85,553,433
Administration of Justice & Public Protection	44,640,068	42,949,847
Resources Protection and Development	24,522,568	21,458,879
Transportation	1,981,962	1,795,677
Health and Social Services	81,559,761	67,217,777
Education	60,260,153	62,752,265
Debt Service	32,099,500	30,165,903
Capital Outlays	3,784,108	2,790,583
Total Expenditures	358,098,007	314,684,364
OTHER USES		
Transfers to Highway	733,213	908,944
Transfers to Fish & Game	5,395	3,916
Transfers to Special	60,053,365	64,915,854
Transfers to Capital	823,291	166,453
Miscellaneous	5,222,708	....
Total Expenditures and Other Uses	424,935,979	380,679,531
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses Before Change in Accounting Principle	(23,497,958)	7,629,512
Adjustment to Reflect the Cumulative Effect to June 30, 1982 of a Change in Accounting Principle	9,615,260	-
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(13,882,698)	7,629,512
FUND BALANCE - JULY 1	(12,962,177)	(20,591,689)
FUND BALANCE - June 30	$(26,844,875)	$(12,962,177)

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-3

COMPARATIVE STATEMENT OF EXPENDITURES BY OBJECT

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
PERSONNEL SERVICES			
Permanent Employees	$ 79,453,886	$ 76,925,225	$ 2,528,661
Temporary Employees	7,372,997	8,847,229	(1,474,232)
Professional Fees & Per Diem	4,684,698	3,529,770	1,154,928
Overtime	2,054,788	1,657,341	397,447
Other Personnel Services	1,033,695	1,056,453	(22,758)
Longevity Payments - Permanent	525,164	522,174	2,990
Longevity Payments - Temporary	4,903	3,800	1,103
Total Personnel Services	95,130,131	92,541,992	2,588,139
SUPPLIES AND MATERIALS			
Supplies (Consumable)	3,255,950	2,874,269	381,681
Publications	282,911	206,318	76,593
Drugs & Medicine	514,366	468,872	45,494
Materials - Manufacturing	333,243	226,766	106,477
Fuel (Non-Vehicular)	1,576,167	1,781,584	(205,417)
Stock-In-Trade	455,061	478,344	(23,283)
Highway Materials	....	558	(558)
Total Supplies & Materials	6,417,698	6,036,711	380,987
SUBSISTENCE & SUPPORT OF PERSONS			
Food (Human Consumption)	5,783,004	5,146,647	636,357
Clothing	382,334	285,886	96,448
Support of Persons	256,719	166,157	90,562
Total Subsistence & Support of Persons	6,422,057	5,598,690	823,367
COMMUNICATIONS SERVICE			
Telephone & Telegraph	1,811,195	1,625,560	185,635
Postage	1,880,736	1,820,110	60,626
Total Communications Service	3,691,931	3,445,670	246,261

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-3

COMPARATIVE STATEMENT OF EXPENDITURES BY OBJECT

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
TRAVEL EXPENSE			
In-State Travel			
Common Carriers	$ 6,607	$ 1,417	$ 5,190
Meals	132,438	116,708	15,730
Hotel	86,610	75,399	11,211
Mileage, Privately Owned	1,488,737	1,053,942	434,795
Operation - State Cars	1,028,124	1,062,113	(33,989)
Travel - Non-employees	126,140	96,862	29,278
Miscellaneous	52,905	50,724	2,181
Meals Taxable	5,866	4,049	1,817
Out-of-State Travel			
Common Carriers	144,598	130,116	14,482
Per Diem in Lieu of Expenses	36	287	(251)
Meals	46,573	37,826	8,747
Hotel	129,695	110,158	19,537
Mileage - Private Cars	61,077	54,964	6,113
Operation State Cars	1,952	3,768	(1,816)
Travel - Non-employees	13,186	16,980	(3,794)
Miscellaneous	82,682	76,987	5,695
Meals Taxable	733	345	388
Total Travel Expense	3,407,959	2,892,645	515,314
TRANSPORTATION	83,163	57,434	25,729
PRINTING AND BINDING			
Printing and Binding	950,317	867,274	83,043
Duplicating Supplies	84,476	86,166	(1,690)
Total Printing and Binding	1,034,793	953,440	81,353

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-3

COMPARATIVE STATEMENT OF EXPENDITURES BY OBJECT

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
ADVERTISING	$ 626,697	$ 563,536	$ 63,161
HEAT, LIGHT AND POWER	5,860,965	6,028,052	(167,087)
RENTS & RENTALS	3,952,340	3,779,544	172,796
REPAIRS AND ALTERATIONS			
Contract Repairs - Equipment	1,609,369	1,173,707	435,662
Repairs (Building & Grounds)	176,515	214,236	(37,721)
Other Repairs	103,223	81,927	21,296
Maintenance Supplies - Equipment	179,574	102,428	77,146
Maintenance Supplies - Building & Grounds	194,323	226,547	(32,224)
Total Repairs & Alterations	2,263,004	1,798,845	464,159
MOTOR VEHICLE UPKEEP	413,288	392,502	20,786
CONTRACT EARNINGS	906,502	570,542	335,960
MISCELLANEOUS			
Insurance and Bond Premium	83,241	79,799	3,442
Membership Fees	263,207	195,735	67,472
Miscellaneous	9,120,588	8,040,737	1,079,851
Indirect Costs	2,939,281	2,361,567	577,714
Total Miscellaneous	12,406,317	10,677,838	1,728,479
GRANTS AND SUBSIDIES			
Grants (Welfare Only)	44,980	45,000	(20)
Medical (Welfare Only)	479,902	481,714	(1,812)

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-3

COMPARATIVE STATEMENT OF EXPENDITURES BY OBJECT

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
GRANTS AND SUBSIDIES (Cont.)			
Pension/Accident Payment	$ 7,492,847	$ 6,246,474	$ 1,246,373
Interagency Grants	29,564,300	32,584,678	(3,020,378)
FICA	4,912,444	4,624,037	288,407
Blue Cross	7,894,796	5,830,607	2,064,189
United Life	55,901	55,201	700
FICA - Temporary	402,631	568,106	(165,475)
Blue Cross - Temporary	143,549	332,057	(188,508)
United Life - Temporary	1,475	3,211	(1,736)
Refunds	745,351	1,154,854	(409,503)
Refunds of Taxes and Fees	7,416,911	511,021	6,905,890
Awards and Indemnities	....	50,958	(50,958)
Damages to Private Property	2,897	1,555	1,342
Awards or Indemnities	71,270	7,675	63,595
Grants	116,241,633	90,208,386	26,033,247
Group II Retirement Permanent	1,281,552	1,213,109	68,443
Group I Retirement Temporary	50,069	117,349	(67,280)
Dental Benefits Temporary	25,429	36,093	(10,664)
Group II Retirement Temporary	8,535	41,529	(32,994)
Group I Retirement Permanent	1,756,798	1,670,472	86,326
Dental Benefits Permanent	1,004,284	606,351	397,933
Total Grants and Subsidies	179,597,554	146,390,437	33,207,117
DEBT SERVICE			
Debt Payment	19,515	36	19,479
Bond Principal Payments	12,795,000	12,905,000	(110,000)
Interest	6,345,310	5,619,039	726,271
Bond Interest Payments	12,939,675	11,641,828	1,297,847
Total Debt Service	32,099,500	30,165,903	1,933,597

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-3

COMPARATIVE STATEMENT OF EXPENDITURES BY OBJECT

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
CAPITAL OUTLAYS			
Motor Vehicles	$ 725,536	$ 1,233,078	$(507,542)
Office Equipment and Furnishings	1,049,374	523,476	525,898
Educational Equipment	246,023	124,864	121,159
Farm Implements and Equipment	96,020	21,264	74,756
Construction Repair Equipment	2,814	17,819	(15,005)
Institutional Equipment	324,164	267,976	56,188
Engineering Instruction & Equipment	....	1,111	(1,111)
Land and Interest in Land	5	....	5
Highway Contract Payments	713,021	107,751	605,270
Miscellaneous Equipment	206,273	140,828	65,445
Replacement - Motor Vehicles	217,142	89,767	127,375
Replacement - Office Equipment	6,549	7,465	(916)
Replacement - Other Equipment	850	12,399	(11,549)
Replacement - Farm Equipment	....	1,256	(1,256)
Replacement - Repair Equipment	230	1	229
Replacement - Institutional Equipment	14,933	35,583	(20,650)
Replacement - Engineering Equipment	....	8,200	(8,200)
Replacement - Miscellaneous Equipment	8,044	9,832	(1,788)
Books	173,130	187,913	(14,783)
Total Capital Outlays	3,784,108	2,790,583	993,525
TOTAL EXPENDITURES BY OBJECT CODE - GENERAL FUND	$ 358,098,007	$ 314,684,364	$ 43,413,643

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STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-4

ANALYSIS OF UNAPPROPRIATED SURPLUS
Fiscal Year Ended June 30, 1983

Unappropriated Surplus - June 30, 1982				$(33,178,689.45)
Adjustment to Reflect the Cumulative Effect to June 30, 1982, of a change in accounting principle*				10,181,380.90
Adjustments				
Credits to Surplus:				
Escheated Estates		5,821.83		
Capital Fund Transfers		3,271,732.85		
Marine Gas Tax		42,539.58		
Unclaimed Greyhound Parimutuels		166,642.80		
Unclaimed Thoroughbred Parimutuels		11,378.40		
Inventory Adjustment		31,056.63		
Miscellaneous		2,555.18	3,531,727.27	
Charges to Surplus:				
Replacement Checks		667.50		
Prior Year Refunds		7,066,548.55		
Undistributed Postage		2,728.29		
Fish & Game Fund Transfer		5,052.28		
Utilities - Franchise Tax		5,742,000.00	12,816,996.62	
				(9,285,269.35)
				(32,282,577.90)
Budgetary Summary: Unrestricted Revenue				
- General		262,831,258.30		
- Liquor		49,350,294.33	312,181,552.63	
Appropriations Net of Estimated Revenue				
- General Fund	$ 287,602,863.25			
- Special Fund	64,989,503.84	352,592,367.09		
Less: Lapses		32,637,217.20	319,955,149.89	
				(7,773,597.26)
Unappropriated Surplus (Deficit) - June 30, 1983				$(40,056,175.16)

*Change in Accounting Principle of $10,181,380.90 records the following revenues on an accrual basis; Beer, $566,120.87; Business Profits, $5,097,032.82; Estate and Legacy, $1,483,266.12; Interest and Dividends, $221,099.67; Real Estate Transfer, $543,792.42; and Meals and Rooms, $2,270,069.00.

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-5

COMPARATIVE STATEMENT OF UNRESTRICTED REVENUE BY SOURCE

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
GENERAL PROPERTY TAXES			
Telephone Company Taxes.	$ 5,328,410.95	$ 7,244,130.30	$(1,915,719.35)
Transportation Company Taxes	10,278.14	14,170.35	(3,892.21)
Railroad Taxes - State Share	392,852.52	58,081.84	334,770.68
Telegraph Company Taxes.	....	14,798.85	(14,798.85)
Total	5,731,541.61	7,331,181.34	(1,599,639.73)
SPECIAL TAXES			
Legacy Taxes	8,610,605.03	7,051,380.72	1,559,224.31
Estate Taxes	1,969,788.30	2,269,845.85	(300,057.55)
Transfer Taxes	7,953.69	6,160.10	1,793.59
Gas and Electric Tax	519,529.00	670,971.17	(151,442.17)
Tax on Transfer of Real Property	7,581,019.66	5,164,164.45	2,416,855.21
Meals and Rooms Tax.	43,555,694.32	37,850,851.57	5,704,842.75
Vietnam Bonus Tax.	541,767.34	465,803.46	75,963.88
Records - Secretary of State	509,932.08	556,844.00	(46,911.92)
Corporation Tax.	66,394,254.72	69,109,217.89	(2,714,963.17)
Proprietorship Tax	2,899,667.13	7,373,590.99	(4,473,923.86)
Partnership - Fiduciary Income	1,722,710.20	1,936,469.58	(213,759.38)
Late Filing Fees	401,478.88	424,298.40	(22,819.52)
Intangible Tax - State Share	16,618,275.53	15,070,912.99	1,547,362.54
Total	151,332,675.88	147,950,511.17	3,382,164.71
TOBACCO TAX.	25,959,648.18	26,211,973.40	(252,325.22)
BUSINESS LICENSE TAXES			
Premium Tax Insurance.	15,169,650.19	15,496,762.42	(327,112.23)
Blue Sky License	443,535.00	291,410.50	152,124.50
Insurance Agents	558,840.00	515,792.00	43,048.00
Insurance Brokers.	98,725.00	114,140.00	(15,415.00)
Annual Fee - Company License	88,748.29	85,482.00	3,266.29

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-5

COMPARATIVE STATEMENT OF UNRESTRICTED REVENUE BY SOURCE

BUSINESS LICENSE TAXES (Cont.)	Fiscal Year Ended June 30 1983	Fiscal Year Ended June 30 1982	Increase (Decrease)
Rating Bureau License	$ 2,100.00	$ 1,650.00	$ 450.00
Company Admission Fee	5,300.00	6,900.00	(1,600.00)
Insurance Adjusters	21,115.00	23,175.00	(2,060.00)
Public Adjuster Licensing Fee	1,345.00	560.00	785.00
Plumbers Board	205,545.00	51,351.00	154,194.00
Hawkers and Peddlers License	16,575.00	16,640.10	(65.10)
Auctioneers License	20,700.00	22,050.00	(1,350.00)
Boilers Inspectors License	285.00	540.00	(255.00)
Elevator Inspectors License	405.00	840.15	(435.15)
Portable Sawmill License	725.00	750.00	(25.00)
Meals and Rooms License Fee	27,398.53	10,260.00	17,138.53
Pharmacy Board	69,301.00	68,687.75	613.25
Ambulance Fees	10,580.00	11,025.00	(445.00)
Cold Storage License - Health	....	60.00	(60.00)
Camp License - Water Pollution	5,920.00	5,495.00	425.00
Birth Certificates	23,693.98	23,545.54	148.44
Beverage Licenses	5,370.00	5,949.00	(579.00)
Sale of Animals and Birds	4,050.00	4,850.00	(800.00)
Livestock Dealers - Agriculture	1,881.00	1,787.00	94.00
Milk License - Agriculture	160.00	160.00	....
Live Poultry Dealers	235.00	335.00	(100.00)
Aeronautics License	41,849.79	38,036.28	3,813.51
Lightning Rod License	280.00	380.00	(100.00)
Tobacco Dealers	32,271.68	37,987.00	(5,715.32)
Airways Tolls - Aeronautics Commission	52,757.16	45,858.67	6,898.49
Harness Racing Fund - Racing Commission	83,262.06	74,957.46	8,304.60
Harness Racing Fund Breakage	20,366.57	20,452.47	(85.90)
Pari-mutuel Tax - Greyhound	6,942,499.45	7,006,287.22	(63,787.77)
Breakage Greyhound	188,481.61	186,399.78	2,081.83
Total	24,143,951.31	24,170,556.34	(26,605.03)

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-5

COMPARATIVE STATEMENT OF UNRESTRICTED REVENUE BY SOURCE

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
NON-BUSINESS LICENSE TAXES			
Notaries Public.	$ 85,320.00	$ 79,590.00	$ 5,730.00
Justices of the Peace.	43,620.00	42,060.00	1,560.00
Intrastate Property Carriers	3,300.00	3,100.00	200.00
Interstate Property Carriers	25,210.00	50,220.00	(25,010.00)
Interstate Vechicle Registration	1,495,556.16	1,379,505.00	116,051.16
Boat Tax Collection Fees	540.00	412.50	127.50
Motor Carriers Passenger	575.00	350.00	225.00
Motor Boat Operators - Safety.	1,596.00	1,412.00	184.00
Motor Boat Registration - Safety	436,743.80	359,826.15	76,917.65
Motor Passenger Carriers	5,704.00	5,146.00	558.00
Motor Trucks - Safety.	16,726.00	18,312.00	(1,586.00)
Hospital License Fee	29,137.50	28,417.50	720.00
Household Goods Carriers	1,065.00	1,151.00	(86.00)
MC Household Goods 81.	50.00	....	50.00
Explosive Permits.	1,779.00	2,003.00	(224.00)
Athletic Commission.	5,301.65	6,376.37	(1,074.72)
Excess Income - Initial Plate Add-on	....	503,440.55	(503,440.55)
Credit Memorandum.	7,333.77	....	7,333.77
Total	2,159,557.88	$ 2,481,322.07	(321,764.19)
FEES			
Surplus Lines Approval Fee	10,250.00	12,750.00	(2,500.00)
Clinical Pastorical Program.	1,850.00	....	1,850.00
Filing Fee Greyhound	35,598.00	11,368.00	24,230.00
Alarm Installers	....	7,830.00	(7,830.00)
Examine, Certify - Arborists	....	170.00	(170.00)
Registration Fee - Bail Bondsmen	5,900.00	4,300.00	1,600.00
Accounting Exam Fees	27,079.10	19,045.00	8,034.10
Hearing Aids - Fees.	2,500.00	2,925.00	(425.00)
Water Analysis Fees.	40,578.00	77,453.22	(36,875.22)
Assist Operations of Fire Standards & Training . .	3,722.55	....	3,722.55
Indirect Cost - Board of Taxation.	1,833.68	754.00	1,079.68

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-5

COMPARATIVE STATEMENT OF UNRESTRICTED REVENUE BY SOURCE

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
FEES (Cont.)			
Fees - Hampton & Rye Pier.	$...............	$ 13,488.60	$(13,488.60)
Fees - Foreign Accountants	22,447.25	23,742.66	(1,295.41)
Agriculture - Economic Poisons	99,650.00	95,445.00	4,205.00
Agriculture - Vesicular Exanthema.	240.00	220.00	20.00
Agriculture - Weights & Measures	63,432.50	58,970.75	4,461.75
Weighmaster Repair License	4,090.00	4,180.00	(90.00)
Agriculture Miscellaneous Fees	342.00	401.00	(59.00)
Division of Markets & Standards.	2,836.01	2,076.76	759.25
Veterinary Examiners	26,315.00	23,540.00	2,775.00
Sub-surface Waste Fees	295,855.00	229,605.00	66,250.00
Pullorum Testing	22,003.26	24,018.91	(2,015.65)
Special Fertilizer Inspection.	4,199.21	5,120.74	(921.53)
Cosmetology Board.	162,677.01	....	162,677.01
Elevator Prints - Labor.	1,869.50	1,381.60	487.90
Barbers Registration and License	1,821.00	....	1,821.00
Registration in Medicine	121,831.00	154,320.24	(32,489.24)
Dental Board	17,105.00	53,821.30	(36,716.30)
Radiation Fees	31,400.00	30,870.00	530.00
Chiropractors.	2,760.00	10,220.00	(7,460.00)
Land Sales - Full Disclosure	34,020.00	25,670.00	8,350.00
Optometry.	2,950.00	9,310.00	(6,360.00)
Narcotic Drug Fees	60.00	60.00	....
Pharmacy Examinations.	11,165.00	10,845.00	320.00
Milk Sanitation Fees	3,640.00	3,465.00	175.00
Occupational Therapy - Fees.	4,345.00	4,195.00	150.00
Sanitary Truck Permits	....	2,725.00	(2,725.00)
Commercial Codes - Secretary of State.	135,051.15	117,319.50	17,731.65
State Department - Miscellaneous Fees.	56,514.44	47,036.67	9,477.77
Filing Fees - Annual Returns	2,641,944.38	1,623,872.87	1,018,071.51

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-5

COMPARATIVE STATEMENT OF UNRESTRICTED REVENUE BY SOURCE

	Fiscal Year Ended June 30		
FEES (Cont.)	1983	1982	Increase (Decrease)
Board of Accountancy	$ 24,430.79	$ 23,079.05	$ 1,351.74
Trading Stamps - Secretary of State	450.00	100.00	350.00
Designers of Sub-surface	20,991.00	20,868.00	123.00
Physical Therapist	7,950.00	9,455.00	(1,505.00)
Annual Statement Filing Fee	84,403.50	84,642.06	(238.56)
Variable Annuity Registration Fee	700.00	1,000.00	(300.00)
Variable Annuity - Sales Fees	34,167.00	22,033.00	12,134.00
Examination of Policy Fees	6,954.00	13,383.00	(6,429.00)
Real Estate License Fees	228,117.00	154,117.00	74,000.00
Insurance Miscellaneous	29,555.00	31,900.00	(2,345.00)
Blue Sky Miscellaneous	2,097,727.95	250,950.00	1,846,777.95
Certification for Exams - Insurance	37,045.00	35,400.00	1,645.00
Fees - Supreme Court	29,550.00	24,975.00	4,575.00
Shorthand Court Reporting Board	1,540.00	1,050.00	490.00
Pistol Permits - Safety	27,497.50	24,270.00	3,227.50
Detective Agency License	37,804.00	35,953.00	1,851.00
Bar Examination Fees	19,975.00	21,250.00	(1,275.00)
Racing Commission	100.00	....	100.00
Harness Racing Board	30,318.00	21,096.60	9,221.40
Branch Bank Applications	11,750.00	11,500.00	250.00
Motor Boat Initial Plate Fund	750.00	645.00	105.00
Nurse Examiners Education	120,306.34	136,089.73	(15,783.39)
OHRV Registration Fees	(924.00)	5,395.00	(6,319.00)
Board of Registered Professional Foresters	....	994.50	(994.50)
Land Surveyors	3,330.55	26,264.60	(22,934.05)
Board of Embalmers	13,065.00	13,050.00	15.00
Board of Registration in Podiatry	1,851.00	1,361.00	490.00
Board of Engineers	32,981.29	123,690.02	(90,708.73)
Registration for Architects	12,628.00	54,238.02	(41,610.02)
Psychologists	10,480.00	9,510.00	970.00
Appeals for Abatement	19,915.00	17,878.00	2,037.00
Appraisals for Abatement	11,309.31	5,246.94	6,062.37

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-5

COMPARATIVE STATEMENT OF UNRESTRICTED REVENUE BY SOURCE

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
FEES (Cont.)			
Tramway Board - Safety	$ 33,015.00	$ 34,029.50	$(1,014.50)
Agricultural Liming Material	3,415.00	475.00	2,940.00
Nursing Home Admission Fees	4,785.00	5,290.00	(505.00)
Support Collection Fees	50,215.37	54,792.72	(4,577.35)
Aircraft Operators Fees - Aeronautics	330,375.01	188,978.88	141,396.13
Operating Fees	110,162.99	111,326.29	(1,163.30)
Initial Plate Fund - Increase Fee	812,675.00	....	812,675.00
Electrician Fees	270,846.00	175,695.25	95,150.75
Recording Stallion Registration Certification	55.00	11.00	44.00
Agricultural Feeds	50,050.00	53,550.00	(3,500.00)
Agricultural Fertilizers	36,815.00	39,720.00	(2,905.00)
Weekly Market Bulletin	79,454.85	66,449.20	13,005.65
Boat Registration - Certified Copy Add-on	4.50	4.50	....
Animal Health Certificate	164.81	....	164.81
Exempt Interstate Carrier	15,700.00	260.00	15,440.00
Common Contract Carriers	230.00	....	230.00
Additional Watercraft Fee	48,027.00	....	48,027.00
Park Fees - Excess Income	....	283,608.95	(283,608.95)
Total	8,702,583.80	4,908,092.63	3,794,491.17
FINES, PENALTIES AND INTEREST			
Legacy Tax - Interest	228,454.75	126,018.01	102,436.74
Transfer Tax - Interest	169.16	62.39	106.77
Revenue Administration - Interest	6,478.67	8,511.90	(2,033.23)
Estate Tax - Interest	37,054.47	22,574.23	14,480.24
Meals and Rooms - Interest	154,294.23	212,080.06	(57,785.83)
Public Utilities Property Carriers	29,076.00	14,026.00	15,050.00
Harness Racing Fines	1,380.00	970.00	410.00
Aeronautics Fines	218.09	17.75	200.34
Department of Safety	6,108.04	2,431.00	3,677.04
Greyhound Racing Fines	4,450.00	3,945.00	505.00

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-5

COMPARATIVE STATEMENT OF UNRESTRICTED REVENUE BY SOURCE

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
FINES, PENALTIES AND INTEREST (Cont.)			
Adjutant General	$ 2,625.00	$ 1,812.50	$ 812.50
Off Highway Vehicle Services - Fines	1,224.00	4,288.00	(3,064.00)
Bank Commission Fines	795.00	2,325.00	(1,530.00)
Insurance Fines	39,896.45	55,912.96	(16,016.51)
Fertilizer Deficiency	800.86	1,914.46	(1,113.60)
Title Fines	24,675.00	21,459.00	3,216.00
Motor Vehicle Fines	5,276,910.84	3,507,778.80	1,769,132.04
Business Profits Tax	1,117,205.44	893,675.41	223,530.03
Pesticides Control	1,800.00	2,900.00	(1,100.00)
Late Filing Fees	52,202.00	38,455.00	13,747.00
Interest for Certicates of Deposits	50,944.42	47,394.11	3,550.31
Protested Checks	2,345.00	2,259.00	86.00
Corporate Reinstatement Interest	4,497.32	3,154.33	1,342.99
Total	7,043,604.74	4,973,964.91	2,069,639.83
DONATIONS AND GIFTS			
Local Dental Fees	....	4,325.00	(4,325.00)
Flock Fibers, Inc.	....	6,000.00	(6,000.00)
Total	....	10,325.00	(10,325.00)
RENTS AND LEASES			
Rent - Laconia School	72.00	72.00	....
Rents and Leases	3,421.56	2,992.48	429.08
Rental's Warehouse	34,911.08	31,160.48	3,750.60
Skyhaven Airport Fees	4,592.00	5,392.00	(800.00)
Forestry Improvement Fund	3,780.33	2,411.33	1,369.00
Dockage & Wharfage - Port Authority	100,000.00	100,000.00	....
N. H. Port Authority Rents	34,027.75	28,889.88	5,137.87
Thirty Year Rental Lease	83,763.00	83,763.00	....
Total	264,567.72	254,681.17	9,886.55

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-5

COMPARATIVE STATEMENT OF UNRESTRICTED REVENUE BY SOURCE

	Fiscal Year Ended June 30 1983	Fiscal Year Ended June 30 1982	Increase (Decrease)
INTEREST, PREMIUMS & DISCOUNT			
Benjamin Thompson Trust Fund	$ 22,207.26	$ 20,770.84	$ 1,436.42
Premium - Temporary Loans	1,361.06	1,547.00	(185.94)
Accrued Interest and Bonds Issued	244,950.00	....	244,950.00
Interest on Deposits - Other	....	970,603.12	(970,603.12)
Miscellaneous Premium Adjustments	(7.00)	143.52	(150.52)
Interest - Surplus Funds	829,870.66	415,140.51	414,730.15
Interest - Custodial Accounts	145,751.87	66,964.68	78,787.19
Interest - OASOI Fund	147,153.24	180,355.37	(33,202.13)
Intangible Tax Interest	230,374.88	....	230,374.88
Total	1,621,661.97	1,655,525.04	(33,863.07)
SALE OF COMMODITIES			
Nursery Stock - Resources Development	45,737.00	62,775.00	(17,038.00)
Charitable Trust Directories	509.00	612.00	(103.00)
Publications - Secretary of State	548.00	928.00	(380.00)
Publications - Supreme Court	5,820.24	22,628.50	(16,808.26)
Publications - Public Utilities	356.00	35.00	321.00
Sale of Publication	3,576.00	150.00	3,426.00
Parks Income	1,969,341.54	3,076,161.58	(1,106,820.04)
Geology Books - Economic Development	2,545.40	3,237.21	(691.81)
Agriculture - Home for the Elderly	300.00	300.00	....
Forest Improvements	247,956.19	221,778.54	26,177.65
Plumbers - Sale of Books	1,235.00	1,461.00	(226.00)
Sale of Statutes	2,450.80	2,261.60	189.20
Sale of Directory	48.00	240.00	(192.00)
Miscellaneous Sales - D.R.E.D.	3,574.90	2,879.44	695.46
Sale - Made in N. H. Booklet	27,289.00	227.00	27,062.00
Sale of Souveniers	314.75	708.30	(393.55)
Sale of Publications	896.00	995.00	(99.00)
Master List	....	100.00	(100.00)
Total	2,312,497.82	3,397,478.17	(1,084,980.35)

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-5

COMPARATIVE STATEMENT OF UNRESTRICTED REVENUE BY SOURCE

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
SALE OF SERVICES			
Board - State Hospital	$ 2,874,039.86	$ 3,227,467.70	$(353,427.84)
Indigents - N. H. Hospital	4,000.00	4,000.00	....
Over & Short Board - Hospital.	(8.49)	(12.28)	3.79
Board - Laconia State School	590,240.32	812,627.49	(222,387.17)
Miscellaneous Sales - Hospital	1,718.13	3,178.17	(1,460.04)
Board - Glencliff Home for the Elderly	264,031.93	237,449.70	26,582.23
Reimbursement School District.	64,789.77	68,288.42	(3,498.65)
Intense Mental Disorder.	(74,130.08)	87,645.28	(161,775.36)
Medicare Part A Revenues	765,223.39	....	765,223.39
Parks Income Concessions	143,267.60	154,088.66	(10,821.06)
Parks Division Maintenance	....	6,278.01	(6,278.01)
Resources - Maintenance	....	1,308.37	(1,308.37)
Work Release - Prison.	42,164.00	48,634.24	(6,470.24)
Manchester Halfway House - Board & Care.	....	892.65	(892.65)
Equine Infections Anemia	2,094.00	2,870.00	(776.00)
Medicare Reimbursement	1,835,317.47	2,115,429.60	(280,112.13)
Medicaid Reimbursement I.C.F.	5,679,521.85	6,521,928.59	(842,406.74)
Medicaid Reimbursement I.C.F.	4,155,725.99	4,181,073.47	(25,347.48)
Board and Care - Family Care	100.00	125.00	(25.00)
Sale of Advanced Sheets.	170.58	4,517.50	(4,346.92)
Total	16,348,266.32	17,477,790.57	(1,129,524.25)
ASSESSMENTS			
Fire Supplies and Expense.	1,600.04	....	1,600.04
Municipal Accounting Division.	24,351.98	135,788.57	(111,436.59)
Property Appraisals.	336,542.60	303,779.93	32,762.67
Retaliatory Assessments.	982.00	1,500.00	(518.00)
Greyhound Racing Track Judge	55,725.16	51,519.13	4,206.03
Assessments.	16,947.86	16,476.18	471.68
Reimbursement - Racing Commission.	5,185.62	6,965.65	(1,780.03)
Total	441,335.26	516,029.46	(74,694.20)

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-5

COMPARATIVE STATEMENT OF UNRESTRICTED REVENUE BY SOURCE

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
SAVINGS BANK TAX	$ 5,626,929.75	$ 5,235,082.40	$ 391,847.35
OTHER REVENUE			
Sale of Certain State Property	1,000.00	....	1,000.00
Sale of Vehicles	....	2,110.00	(2,110.00)
Suspense	215.19	36.80	178.39
Sale of Land WKXL.	57,850.00	....	57,850.00
Superintendent House 104 Pleasant Street	88,600.00	....	88,600.00
Sanborn House.	18,901.97	....	18,901.97
Youth Development Center Superintendent House. . .	6,204.00	....	6,204.00
Parcel #3 Portsmouth, Vermont.	20,091.85	....	20,091.85
Building at Portsmouth	1,075,578.64	....	1,075,578.64
Youth Development Center Land.	61,167.50	....	61,167.50
Sale - Portsmouth, Vermont Garage.	56,942.00	....	56,942.00
Marshall House	266,000.00	....	266,000.00
Escheated Estates - Unknown Heirs.	5,339.36	8,059.35	(2,719.99)
Connecticut Valley Flood Control - Massachusetts .	5,845.00	11,556.30	(5,711.30)
Connecticut Valley Flood Control - Connecticut . .	4,676.00	4,676.00	....
Airport Inspection	100.00	330.00	(230.00)
Merrimack Valley Flood Control - Massachusetts . .	131,382.44	118,138.59	13,243.85
Easement Rights.	1,000.00	....	1,000.00
Consumer Protection.	355.00	12,600.00	(12,245.00)
Judgements and Recoveries.	103,732.40	380,550.47	(276,818.07)
Miscellaneous Sales - Miscellaneous Departments. .	218,475.82	119,207.94	99,267.88
Nurse Examiners Education.	3,211.40	....	3,211.40
Medical and Surgical Welfare In-patient.	17,413.44	....	17,413.44
Bureau of Outdoor Recreation Earned Revenue. . . .	18,369.95	1,240.07	17,129.88
Statewide Indirect Cost.	4,576,811.27	4,261,308.09	315,503.18

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-5

COMPARATIVE STATEMENT OF UNRESTRICTED REVENUE

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
Bureau of Outdoor Recreation Indirect Cost Recovery	$ 248.00	20,330.86	$(20,082.86)
Repayment of Student Loan.	26,780.48	27,400.29	(619.81)
Sweepstakes Transfer to General Fund	4,121,192.53	610,233.93	3,510,958.60
Veterinary Medical Education Loan.	3,666.53	2,412.24	1,254.29
Prison Industries.	250,000.00	....	250,000.00
Retirement Tax	1,285.29	....	1,285.29
Refunds of Expense	....	(6.50)	6.50
Total	11,142,436.06	5,580,184.43	5,562,251.63
TOTAL GENERAL FUND UNRESTRICTED REVENUE.	$ 262,831,258.30	$ 252,154,698.10	$ 10,676,560.20

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
GENERAL PROPERTY TAXES			
School Tax - Unincorporated Places	$ 53,716.40	$ 63,611.01	$(9,894.61)
SPECIAL TAXES			
Vietnam Bonus Account.	502,942.27	476,063.97	26,878.30
Literary Fund.	117,866.57	117,866.57	....
Corporation Taxes.	(79.50)	....	(79.50)
Proprietorship Taxes	3,716.02	....	3,716.02
Partnership-Fiduciary.	(3,676.02)	....	(3,676.02)
Administrative Assessment.	677,705.00	614,944.46	62,760.54
Audit Division	....	89,393.00	(89,393.00)
Collection Division.	....	166,567.00	(166,567.00)
Total	1,298,474.34	1,464,835.00	(166,360.66)
BUSINESS LICENSE TAXES			
Peddlers Bond.	7,000.00	6,000.00	1,000.00
Oil Pollution Control.	200,204.44	199,981.97	222.47
Examination - Small Loans.	4,370.56	4,422.33	(51.77)
Small Loan License Fund - Bank	17,550.00	17,550.00	....
Motor Vehicle Sales Finance.	10,110.00	9,105.00	1,005.00
Sires Stakes Fund.	....	27,038.24	(27,038.24)
Total	239,235.00	264,097.54	(24,862.54)
NON-BUSINESS LICENSE TAXES			
Motor Vehicle Operators.	286,450.00	276,130.00	10,320.00
Aquatic Weed Control	27,299.00	12,258.50	15,040.50
Total	313,749.00	288,388.50	25,360.50
FEES			
Auditing Fees LBA.	39,450.00	253,972.01	(214,522.01)
Berthing Fees.	16,142.57	12,226.50	3,916.07
Lab Share - Greyhound Racing	....	81,031.00	(81,031.00)
Bank Commission Miscellaneous Income	193.35	337.92	(144.57)

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

FEES (Cont.)	Fiscal Year Ended June 30 1983	1982	Increase (Decrease)
Registration and Certification Fees	$ 17,820.00	$ 15,150.00	$ 2,670.00
Savings and Trust Company Petition	4,500.00	1,500.00	3,000.00
OHRV Registration Fees	109,562.65	125,025.50	(15,462.85)
Electrologist Licensing	1,475.00	2,675.00	(1,200.00)
Mooring Fees	42,540.00	15,006.80	27,533.20
Usage Fees	5,225.00	6,100.00	(875.00)
Dog License Fees	41,052.50	41,926.50	(874.00)
Decal-Carnival Equipment	8,080.00	5,120.00	2,960.00
High School Equivalency	18,645.50	14,880.01	3,765.49
Filing Fees - Bid Security	....	7,800.00	(7,800.00)
Preschool Vision Workshop	165.00	....	165.00
Transcript Fees	668.00	721.25	(53.25)
Fumigation Fees	292.00	184.00	108.00
Agency Income	19,958.07	(5,932.29)	25,890.36
Elderly Discount Cards	4,659.00	5,140.00	(481.00)
Water Treatment Plant	3,835.00	510.00	3,325.00
Increase Park Fees	650,358.00	312,535.00	337,823.00
Certificate of Title Bond	....	75.00	(75.00)
Certification Fees	165,509.00	183,704.00	18,195.00
Charitable Trusts	69,250.00	52,930.00	16,320.00
Cosmetology License	....	17,299.00	(17,299.00)
Barber's License	....	16,322.00	(16,322.00)
Annual Reports - Late	10,500.00	1,298.00	9,202.00
Commerical Codes - Secretary of State	(199.00)	....	(199.00)
Real Estate License Fees	....	20.00	(20.00)
Real Estate - Exam Fees	46,800.00	42,450.00	4,350.00
Exam Fees	2,730.00	3,270.00	(540.00)
Excavating and Dredging	1,160.07	2,315.62	(1,155.55)
Laboratory Equipment Fund	46,679.50	38,059.29	8,620.21
Second Mortgage Loan - Bank Commission	4,725.00	4,350.00	375.00
Initial Plate Fund - Safety	558,960.00	82,712.25	476,247.75
Hazardous Waste - Transporter	5,950.00	7,250.00	(1,300.00)

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
FEES (Cont.)			
N. H. School Board Authority	$ 100.00	$ 400.00	$(300.00)
Hazardous Waste - Facility	4,700.00	1,200.00	3,500.00
Generator Fees	79,049.99	58,752.71	20,297.28
Registration Fees	....	2,070.00	(2,070.00)
Permit Fee System	40,479.71	1,600.00	38,879.71
Public Health Lab Fees	101,794.10	....	101,794.10
Comprehensive Dental Program - Fees	2,137.60	....	2,137.60
Hydro Funds	4,483.71	....	4,483.71
Total	2,129,431.32	1,411,987.07	717,444.25
FINES, PENALTIES AND INTEREST			
Consumer Project Escrow	8,145.62	....	8,145.62
Small Loans - Fines - Bank Commission	1,700.00	2,630.00	(930.00)
Fertilizer Deficiency	20,186.63	26,296.17	(6,109.54)
Civil Penalty Tide Water	600.00	3,000.00	(2,400.00)
Fines	....	644.00	(644.00)
Corporation Reinstatement - Interest	199.00	....	199.00
Surplus Property - Escrow Account	200.00	....	200.00
Total	31,031.25	32,570.17	(1,538.92)
GRANTS FROM FEDERAL GOVERNMENT			
Technical Assistance	....	520.94	(520.94)
Common Core of Data Projections	....	3,771.59	(3,771.59)
Race Desegregation	37,095.45	....	37,095.45
International Trade Grant	....	10,000.00	(10,000.00)
NAGHSR Conference	880.78	....	880.78
Refugee Resettlement	161,552.50	338,703.74	(177,151.24)
Radiological Health	....	625.00	(625.00)
Senior Community Service	.82	3,689.06	(3,688.24)
24th Annual AAAM Conference	708.22	....	708.22
Annual Dues	....	840.00	(840.00)
Equal Education Opportunity	....	38,081.23	(38,081.23)

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

	Fiscal Year Ended June 30		
GRANTS FROM FEDERAL GOVERNMENT (Cont.)	1983	1982	Increase (Decrease)
State Plan - Career Education.	$...............	$ 22,102.80	$(22,102.80)
Passive Solar Greenhouse	....	886.02	(886.02)
Urban Mass Transportation Act.	1,009.61	21,625.29	(20,615.68)
Educational Professions.	1,419,905.25	1,272,062.68	147,842.57
Educational Information Centers Program.	....	12,500.00	(12,500.00)
55 MPH Public Information-Education Campaign . . .	....	16,091.53	(16,091.53)
Wood Pellets	....	238.01	(238.01)
Energy Administration.	848,317.79	1,191,351.04	(343,033.25)
Bicycling Brochure	....	12,750.00	(12,750.00)
NERC Grant	5,185.52	44,118.00	(38,932.48)
NAWHSL Spring Conference	....	420.00	(420.00)
Institutional Health Service	76,227.41	89,888.00	(13,660.59)
Bear Brook - Booths - Construction	19,683.45	....	19,683.45
International Symposium - Occupant	....	751.41	(751.41)
Traffic Accident Analyst	....	18,720.85	(18,720.85)
Transition Program - Refugee Child	....	20.00	(20.00)
Airport Facilities Development	468,442.10	114,179.87	354,262.23
Clean Water Act.	1,411.00	17,916.00	(16,505.00)
Senior Community Service FY 1982	27,771.89	50,122.00	(22,350.11)
Weatherization - Additional Funds.	....	232,375.02	(232,375.02)
Federal Administration Income.	25,585.62	59,652.58	(34,066.96)
Annual Reporting Fees.	509.00	380.00	129.00)
Seventh International Traffic Records.	....	2,461.63	(2,461.63)
Egg Inspection	10,515.00	9,295.00	1,220.00
Sullivan County Transportation	13,764.56	46,907.61	(33,143.05)
Gas Pipeline Safety.	10,690.00	32,190.15	(21,500.15)
Regional Rail Rehabilitation	....	(21,625.29)	21,625.29
Post Secondary Education	275,863.17	285,152.16	(9,288.99)
Statistical Analyst.	41,957.80	43,024.20	(1,066.40)
Health Planning.	622,419.00	421,411.00	201,008.00
Radiological Defense Office.	29,045.48	2,041.35	27,004.13

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

	Fiscal Year Ended June 30		
GRANTS FROM FEDERAL GOVERNMENT (Cont.)	1983	1982	Increase (Decrease)
Division of Forest and Land	$ 234,187.00	$ 335,712.00	$(101,525.00)
Additional Construction Site D-2	....	43,718.05	(43,718.05)
Air National Guard Security	14,433.17	10,097.65	4,335.52
Cooperative Forestry Act	2,338.00	10,562.00	(8,224.00)
Conduct Aerial Photography	....	(8,000.00)	8,000.00
Egg Surveillance	....	890.00	(890.00)
Federal Funds	9,279.37	....	9,279.37
State Planning - Career Education	77,675.00	....	77,675.00
Teacher Centers Program	....	4,187.01	(4,187.01)
Public Health Planning	44,265.54	40,406.82	3,858.72
Railroad Division	(75,488.00)	9,988.35	(85,476.35)
Veterans' Cost Instruction	408.40	....	408.40
Fire Incident Reporting System	....	5,491.05	(5,491.05)
Cuban/Haitian Assistance	17,374.98	....	17,374.98
Increased Mobility	49,959.36	5,479.40	44,479.96
Program of Vehicle Safety	5,347.50	9,375.00	(4,027.50)
N.D.S.L. - Laconia	1,500.00	....	1,500.00
Per-Diem Payments	263,811.15	554,717.18	(290,906.03)
Weatherization Assistance	252,867.35	847,674.72	(594,807.37)
Science and Technology Research System	286.55	28,821.00	(28,534.45)
Hypertension Program	....	15,000.00	(15,000.00)
Fatal Accident Reporting System	17,198.57	8,134.33	9,064.24
Monthly Newsletter	....	498.22	(498.22)
Fire Standards and Training	43,475.20	41,266.00	2,209.20
Rail Passenger Demonstration Program	....	828,755.16	(828,755.16)
Stream Guage Soucook River	....	1,552.74	(1,552.74)
Unemployment Compensation Division	56,826.52	....	56,826.52
Audit Agreement	2,700.00	4,725.00	(2,025.00)
Common Core - Data Project	5,070.25	1,429.75	3,640.50
Veterans' Cost Instruction Program	....	1,101.62	(1,101.62)
Solar / Domestic Heaters	....	20,000.00	(20,000.00)

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

GRANTS FROM FEDERAL GOVERNMENT (Cont.)	Fiscal Year Ended June 30 1983	 1982	Increase (Decrease)
Chicken Antitrust --(WIC).	$ 14,217.24	$...............	$ 14,217.24
Equal Educatonal Opportunity	82,097.47	62,866.00	19,231.47
N. H. Incentive Program.	258,234.00	272,942.00	(14,708.00)
District Fire Supervision.	112,200.00	113,400.00	(1,200.00)
State Military Reservation	138,748.65	123,171.93	15,576.72
Nursery Title IV	6,154.00	6,431.00	(277.00)
Forests Pests - Resource Development	22,821.00	33,499.00	(10,678.00)
Pease Air Force Base	186,739.88	212,943.53	(26,203.65)
Conservation Project	....	2,321.04	(2,321.04)
Adult Basic Education Teacher Training	23,000.00	40,461.86	(17,461.86)
Part-time Clerk Steno II	15,726.98	101,696.21	(85,969.23)
Manpower Development and Training.	30,277.41	39,067.31	(8,789.90)
AAAM Conference.	....	798.93	(798.93)
Adult Basic - Education.	384,519.57	414,589.25	(30,069.68)
Office of Commissioner - ESEA V.	50,165.22	60,968.35	(10,803.13)
Additional Funds	13,037.39	3,849.02	9,188.37
Economic Development Grant	....	1,000.00	(1,000.00)
Disaster Funds	25,000.00	38,344.74	(13,344.74)
CCS-A General Admin.	91,170.00	....	91,170.00
CCS-B Cripple Child Service.	15,500.00	....	15,500.00
General Health Lab Services.	85,795.46	10,124.54	75,670.92
Medical Care Administration.	32,180.21	90,660.79	(58,480.58)
Coal Conversion Grant.	....	126,544.42	(126,544.42)
Railroad Division.	102,930.74	78,378.32	24,552.42
Public Transportation Division	468,346.03	136,573.41	331,772.62
Civil Defense Administration	104,371.11	166,911.33	(62,540.22)
Resources Conservation Act	3,380.57	2,408.04	972.53
College Work Study	33,696.00	18,782.54	14,913.46
Nursing Scholarships	....	3,971.00	(3,971.00)
Energy Grant - PURPA 1978.	....	98,812.63	(98,812.63)
Chronic Disease Control.	247,500.00	53,610.64	193,889.36

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

	Fiscal Year Ended June 30		Increase (Decrease)
GRANTS FROM FEDERAL GOVERNMENT (Cont.)	1983	1982	
B - Crippled Children	$...............	$ 130,470.00	$(130,470.00)
Family Community Health Services	75,881.35	582,504.00	(506,622.65)
Environmental Health	(42,789.91)	42,789.91	(85,579.82)
Administration and Support	19,867.83	70,384.76	(50,516.93)
Highway Safety Coordinator	602,423.46	854,848.05	(252,424.59)
B - Maternal and Child Health	641,711.00	518,605.00	123,106.00
Canadian Advertising Program	....	10,000.00	(10,000.00)
BOR Federal	1,323,017.35	983,484.23	339,533.12
Pesticide Certification Clerk	....	6,601.24	(6,601.24)
College Work Study Program - Berlin	22,580.09	27,764.72	(5,184.63)
College Work Study Program - Claremont	3,027.58	4,788.00	(1,760.42)
College Work Study Program - Laconia	5,860.43	4,204.20	1,656.23
College Work Study Program - Manchester	11,564.35	9,473.02	2,091.33
College Work Study Program - Portsmouth	3,904.26	7,450.62	(3,546.36)
Family Planning	365,538.00	434,308.45	(68,770.45)
Vaccination Program	79,124.00	88,103.00	(8,979.00)
V. D. Project	61,176.00	89,800.00	(28,624.00)
Community Library Services Cooperative	77,575.00	65,173.00	12,402.00
Teacher Center Program FY 1982	2,149.65	1,122.07	1,027.58
Disadvantaged	486,246.73	557,616.35	(71,369.62)
Guidance	83,091.95	111,509.03	(28,417.08)
Handicapped	237,423.33	330,109.35	(92,686.02)
Consumer and Homemaking	119,853.30	149,416.67	(29,563.37)
Sex Bias	49,131.48	49,018.46	113.02
Transition Program - Refugee Child	437.58	7,836.66	(7,399.08)
Federal Funds	21,770.93	11,132.34	10,638.59
Common Core of Data Projects	....	1,243.90	(1,243.90)
Water Pollution	331,000.00	331,449.00	(449.00)
Federal Public Transit	....	45,180.22	(45,180.22)
Fire Investigation Reporting System	....	1,342.41	(1,342.41)
Board of Probation Work Study	....	(914.93)	914.93

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

	Fiscal Year Ended June 30		
GRANTS FROM FEDERAL GOVERNMENT (Cont.)	1983	1982	Increase (Decrease)
Motorcycle Drivers Education	$...............	$ 15,570.82	$(15,570.82)
Business Management ESEA V	20,313.76	57,000.00	(36,686.24)
Administration - ESEA 5.	42,769.85	142,817.11	(100,047.26)
VD Control Program FY 82	38,000.00	....	38,000.00
Health Statistics Center - N. H.	160,442.94	120,118.00	40,324.94
Supplemental Food Program.	4,991,297.43	4,136,462.78	854,834.65
Juvenile Justice Program	291,413.71	125,006.47	166,407.24
Community Education Project.	22,550.15	46,894.06	(24,343.91)
Human Resources Division	1,661,621.93	13,727,004.00	(12,065,382.07)
Fire Incident Reporting System	....	939.91	(939.91)
Technical Assistance - Sex Equality.	89,321.06	75,750.50	13,570.56
Federal Economic Grant	291,339.56	48,077.05	243,262.51
Maintenance Enforcement II	352.04	....	352.04
Community Services Administration.	165.15	229,307.00	(229,141.85)
DOE Weatherization Program	....	105,307.13	(105,307.13)
Uniform Crime Reporting.	9,913.50	....	9,913.50
Bureau/Markets-Reimbursement	11,345.83	....	11,345.83
Soil Conservation Service.	7,500.00	....	7,500.00
Department Film Program.	....	(7,300.00)	7,300.00
Energy Administration.	261,745.55	....	261,745.55
State Basic Skills Improvements.	(386.34)	56,904.25	(57,290.59)
Emergency Management Training.	....	6,108.21	(6,108.21)
Dissemination Capital Building	5,907.15	38,249.92	(32,342.77)
Senior Community Service Employment Program.	6,118.56	....	6,118.56
New State Geologic Map	29,440.20	....	29,440.20
Task Force/Drunken Driver.	5,453.74	....	5,453.74
Common Core Data-1982/83	3,929.11	....	3,929.11
NIC Funds.	4,500.00	....	4,500.00
Fatal Accident Report System	9,768.35	....	9,768.35
Money U/Title I Publications	397,680.00	201,018.08	196,661.92
Institutional Library Services	....	19,559.00	(19,559.00)

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
GRANTS FROM FEDERAL GOVERNMENT (Cont.)			
College Library Resource	$ 1,356.89	$ 1,341.29	$ 15.60
Title II - A Higher Education Act - Manchester	840.00	1,200.00	(360.00)
Title II - A Higher Education Act - Portsmouth	840.00	.72	839.28
Title II - A Higher Education Act - Berlin	....	1,347.14	(1,347.14)
Title II - A Higher Education Act - Laconia	840.00	1,200.00	(360.00)
Title II - A Higher Education Act - Claremont	840.00	1,200.00	(360.00)
Title II - A Higher Education Act - Nashua	840.00	1,200.00	(360.00)
Rural Transportation - Sullivan County	....	24,316.50	(24,316.50)
Increased Mobility - Elderly	8,095.20	161,904.80	(153,809.60)
Basic Skills	38,694.53	54,922.32	(16,227.79)
Grants - Youth Conference	4,187.57	....	4,187.57
Insect and Disease Subdivision	12,395.00	....	12,395.00
Economic Development FY 81	....	2,000.00	(2,000.00)
Community Service Administration	16,411,699.23	....	16,411,699.23
Radef Contract	50,173.46	61,238.77	(11,065.31)
Administration Fees	....	764.40	(764.40)
NCP Contract	72,473.51	72,987.12	(513.61)
CD State and Local Training	11,910.55	....	11,910.55
Human Rights Commission - Federal Funds	54,141.77	52,257.44	1,884.33
Employment Security Counsel - Federal	....	(7,704.80)	7,704.80
Conway Branch Rehabilitation	114,840.52	....	114,840.52
Faculty Computer Familiarization	1,200.00	....	1,200.00
Upper Valley Senior Citizens	....	106,171.50	(106,171.50)
Forest Resource Planning	17,290.00	44,728.00	(27,438.00)
Section 304 Grant	....	59,279.00	(59,279.00)
Bureau of Outdoor Recreation	....	(9,556.27)	9,556.27
SEOG - Berlin	10,103.00	9,350.00	753.00
BEOG - Berlin	155,394.91	177,312.14	(21,917.23)
Block Grant	1,765,965.97	....	1,765,965.97
National Direct Student Loan - Stratham	2,517.00	....	2,517.00
BEOG - Claremont	83,833.42	107,177.50	(23,344.08)
SEOG - Claremont	4,864.00	3,976.00	888.00

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
GRANTS FROM FEDERAL GOVERNMENT (Cont.)			
National Direct Student Loan - Claremont	$...............	$ 5,534.00	$(5,534.00)
BEOG - Concord	222,970.42	190,831.50	32,138.92
National Direct Student Loan - Concord	1,000.00	11,777.52	(10,777.52)
BEOG - Laconia	45,389.62	54,565.70	(9,176.08)
SEOG - Laconia	6,980.00	7,665.80	(685.80)
BEOG - Manchester	78,263.00	60,621.00	17,642.00
SEOG - Manchester	4,654.65	4,466.70	187.95
BEOG - Nashua	33,577.00	53,274.00	(19,697.00)
Antitrust Enforcement Grant	....	69,292.44	(69,292.44)
College Work Study Program - Nashua	4,740.00	7,044.00	(2,304.00)
SEOG - Nashua	4,753.00	5,298.00	(545.00)
SEOG - Portsmouth	6,149.50	6,438.76	(289.26)
Federal Funds	460,742.44	600,732.45	(139,990.01)
Increased Mobility Elderly	....	2,000.00	(2,000.00)
Rural Fire Protection Fund	18,200.00	....	18,200.00
SEOG - Concord	21,863.00	19,752.79	2,110.21
BEOG - Portsmouth	61,816.08	88,240.32	(26,424.24)
Multi-town Housing Account	....	797,394.00	(797,394.00)
Historic Preservation Office	1,055,728.26	118,413.89	937,314.37
Historic Preservation Clearing	110,939.35	159,439.50	(48,500.15)
Federal Funds	....	17,600.00	(17,600.00)
Transition Program - FY 1983	12,561.50	....	12,561.50
Outdoor Recreation Facility	11,730.40	....	11,730.40
Business Management	40,000.00	....	40,000.00
Vital Records and Statistics	26,860.00	....	26,860.00
Maternal and Child Health	305,790.61	....	305,790.61
Handicapped Children Program	215,176.45	....	215,176.45
Total	42,189,157.04	37,412,555.31	4,776,601.73
GRANTS FROM LOCAL GOVERNMENTS			
CETA - Exeter District Office - 4 Persons	....	(500.68)	500.68
CETA - Dover District Office - 3 Persons	....	(984.70)	984.70

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
GRANTS FROM LOCAL GOVERNMENTS			
Children - Adolescent Education.	$ 280,027.50	$...............	$ 280,027.50
Court Financing Study.	....	2,401.59	(2,401.59)
Promotion Agricultural Product	2,397.90	8,972.99	(6,575.09)
Ossipee District Office.		(418.04)	418.04
Court Stenographer	557,713.00	537,896.22	19,816.78
Helen Keller Center for Deaf and Blind	....	13,250.20	(13,250.20)
Concrete Bridge Deck	....	2,181.47	(2,181.47)
Hall's Brook Channel	....	934.05	(934.05)
Donation - City of Concord	1,000.00	....	1,000.00
Ossipee Aggregates Corp.	....	25,763.00	(25,763.00)
Public Service Company of N.H.	....	39,626.00	(39,626.00)
Palazzi Corporation Donation	....	1,000.00	(1,000.00)
Education Information Specialist	....	5,947.33	(5,947.33)
Sunrise Lake Dam	121,037.68	....	121,037.68
Increased Mobility	4,990.00	5,350.00	(360.00)
Adult Tutorial Programs.	....	500.00	(500.00)
Property Reappraisal - Pelham.	89,000.00	....	89,000.00
Citizen's Conference	6,106.00	....	6,106.00
Corporate Administration	119,515.00	935,167.00	(815,652.00)
C. S. Mott Foundation.	2,500.00	2,000.00	500.00
Maternal and Child Health.	580.00	....	580.00
Hazardous Waste Cleanup.	6,734.84	....	6,734.84
Handicapped Children Program	332.00	....	332.00
Humanities / N.H. Legislature.	22,671.90	....	22,671.90
Work Study Off Campus - Manchester	97.79	....	97.79
Water Pollution Prefinancing	3,500.00	....	3,500.00
Municipal Assessments.	659,221.98	695,030.12	(35,808.14)
Water Pollution Prefinance	....	150,900.00	(150,900.00)
Donations.	394.00	....	394.00
Examination Revenue.	426,148.24	440,533.45	(14,385.21)
Donations - Bridges House.	3,845.00	....	3,845.00
Transfer from Board of Medicine.	(10,000.00)	19,527.00	(29,527.00)
Total	2,297,812.83	2,885,077.00	(587,264.17)

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
DONATIONS AND GIFTS			
Clearing Account	$ 35,967.11	$ 35,229.53	$ 737.58
Governor's Transition	38,800.00	....	38,800.00
Shelter Work Program - Blind - Education	....	40,271.05	(40,271.05)
Upper Valley Senior Citizens	....	11,832.11	(11,832.11)
Energy Education Program	29,900.00	....	29,900.00
Special Dental Fund	5,583.60	3,457.16	2,126.44
Public Service Company of N.H.	453,666.70	250,933.60	202,733.10
Y. A. Fine Reward	....	1,000.00	(1,000.00)
Cogswell Benevolent Trust	....	1,000.00	(1,000.00)
Blue Sheet	2,167.20	2,028.00	139.20
Sudden Infant Death Syndrome Donations & Gifts	422.00	....	422.00
Mt. Washington Commission	4,850.21	1.00	4,849.21
Increased Mobility - Elderly	....	42,971.70	(42,971.70)
Donation - Coos Family Health	....	20.00	(20.00)
Donations - Eleanor Sprole	2,710.00	....	2,710.00
Donations to Nursing	100.00	....	100.00
Total	574,166.82	388,744.15	185,422.67
RENT AND LEASES			
Rent Parking Garage	5,257.00	9,395.00	(4,138.00)
Armory Rentals	30,959.04	21,911.16	9,047.88
National Guard Scholarship Fund	4,987.50	15,465.00	(10,477.50)
Health Lab Rental	1,428,863.27	1,253,026.11	175,837.16
Graphic Services Inventory Account	243,189.98	551,452.08	(308,262.10)
National Guard Armories	62,380.00	82,380.00	(20,000.00)
Highway Transfer - Morton Building	302,308.81	307,196.28	(4,887.47)
Safety Transfer	247,070.81	224,308.00	22,762.81
Total	2,325,016.41	2,465,133.63	(140,117.22)

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
INTEREST, PREMIUMS AND DISCOUNTS			
John Nesmith Fund - Interest	$ 13,791.98	$ 11,912.87	$ 1,879.11
Interest on Certificate of Deposits	....	20,119.73	(20,119.73)
Accrued Interest - Railroad Fund	17.98	....	17.98
Catastrophic Illness Interest	2,040.15	....	2,040.15
Interest - Sire Stakes Program	991.97	3,201.78	(2,209.81)
Total	16,842.08	35,234.38	(18,392.30)
SALE OF COMMODITIES			
Nursery Stock	25.00	....	25.00
Sale of Law Books - Bank	187.70	1,196.70	(1,009.00)
Manchester Vocational Technical College - Misc.	853.60	284.00	569.60
Parks Income	(35.00)	....	(35.00)
Sand and Gravel	3,063.90	6,643.20	(3,579.30)
Prison Industry	300,390.26	253,081.95	47,308.31
Mt. Washington Sales	255,284.10	171,763.23	83,520.87
Vending Stand Program	21,925.23	24,314.66	(2,389.43)
Transfer Farm Produce	64,566.82	58,059.65	6,507.17
Clearing Account	431.00	432.00	(1.00)
Plans, Maps - Public Works	12,550.00	16,125.00	(3,575.00)
Historic Artifacts - Visitor's Center	38.00	36.00	2.00
Historical Fund	1,108.50	1,406.00	(297.50)
Miscellaneous	10.00	....	10.00
Sale of Public Utilities Commission Reports	....	130.00	(130.00)
Total	660,399.11	533,472.39	126,926.72
SALE OF SERVICES			
Dorm Supervisor Reimbursement	....	536.25	(536.25)
Sale of House and Senate Bills	35,075.00	11,369.50	23,705.50
Nashua N.H.V.T.C. Tuition	253,449.75	273,312.40	(19,862.65)
Concord Technical Institute Tuition	599,611.43	534,533.72	65,077.71
Board - Concord Technical Institute	228,113.55	196,064.78	32,048.77
Concord Tech Miscellaneous Income	1,876.77	7,880.38	(6,003.61)

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

	Fiscal Year Ended June 30		
SALE OF SERVICES (Cont.)	1983	1982	Increase (Decrease)
Manchester N.H.V.T.C. Tuition.	$ 297,447.31	$ 273,017.20	$ 24,430.11
Portsmouth N.H.V.T.C. Tuition.	198,158.88	199,023.54	(864.66)
Tuition / N.H.V.T.C. - Berlin.	322,163.25	349,001.05	(26,837.80)
Cafeteria / Berlin N.H.V.T.C..	31,041.38	35,502.31	(4,460.93)
Reimbursement of Services.	349,456.41	....	349,456.41
Photostat Work	2,568.76	6,846.36	(4,277.60)
Services - Data Processing	3,621,164.31	3,499,451.08	121,713.23
Maintenance.	31,342.29	28,356.26	2,986.03
Laconia School Maintenance	5,369.74	6,890.03	(1,520.29)
N. H. Home for the Elderly - Maintenance	8,319.93	8,093.15	226.78
Maintenance.	4,886.78	7,770.51	(2,883.73)
Member Excess Income	521,988.68	415,259.84	106,728.84
Department of Personnel.	....	18.00	(18.00)
Graphic - Printing Sales	1,363.41	2,370.29	(1,006.88)
Boat Taxes	315.90	1,277.30	(961.40)
N.H.T.I. - Concord - Room - Women's Dormitory	141,852.39	136,136.27	5,716.12
Concord Technical Institute.	50.05	925.00	(874.95)
Claremont N.H.V.T.C. - Tuition	241,501.00	271,298.80	(29,797.80)
Tuition N.H.V.T.C. - Laconia.	198,395.00	209,344.20	(10,949.20)
Printing Sales	597,571.85	456,541.44	141,030.41
Evening and Summer School - Concord.	606,129.89	477,358.90	128,770.99
Evening and Summer School - Manchester	406,985.32	257,856.64	149,128.68
Evening and Summer School - Portsmouth	407,861.82	438,975.74	(31,113.92)
Evening and Summer School - Berlin	77,017.68	82,635.83	(5,618.15)
Evening and Summer School - Claremont	52,148.85	33,092.40	19,056.45
Evening and Summer School - Laconia.	129,839.52	105,462.50	24,377.02
Evening and Summer School - Nashua	355,718.84	326,962.68	28,756.16
Conduct Energy Audit	....	1,650.00	(1,650.00)
Septic Discharge Fees.	17,597.70	12,840.35	4,757.35
Tuition.	67,700.80	144,408.68	(76,707.88)
Evening Summer School.	2,415.80	530.00	1,885.80
Correctional Industries Inventory.	401,379.81	306,151.11	95,228.70
Total	10,217,879.85	9,118,744.49	1,099,135.36

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
ASSESSMENTS			
Public Utilities Commission - Tax Assessments. . .	$...............	$(100.00)	$ 100.00
Grant In Aid OHRV.	109,808.57	84,962.39	24,846.18
Compensation for Death	278,402.96	351,923.29	(73,520.33)
Benefits for Claimants	78,372.92	99,548.48	(21,175.56)
Bank Commission Exams.	745,084.94	805,053.69	(59,968.75)
Branch Bank - Investigation.	....	970.11	(970.11)
Public Utilities Commision-Tax Assessments	370,114.00	1,331,164.00	(961,050.00)
Voluntary Assessment	152,300.00	128,100.00	24,200.00
Finance Division	217,786.64	....	217,786.64
Gas Pipeline Safety.	11,318.00	38,233.00	(26,915.00)
Economic Division.	277,525.49	....	277,525.49
Consumer Advocate.	23,409.48	....	23,409.48
Utilities Assessment - R. Patnaude	(1.00)	56,235.01	(56,236.01)
Industrial Development Authority	72,500.00	72,500.00	....
Clearing Account - Project Income.	125,907.98	71,048.61	54,859.37
Clearing Account - Lakeport Project.	24,872.41	18,523.95	6,348.46
Twitchell Property Income.	3,385.52	3,605.94	(220.42)
Retirement Administration.	670,812.59	1,006,167.97	(335,355.38)
Police Standards Country Funds	855,700.62	746,208.30	109,492.32
Engineering.	201,636.33	....	201,636.33
Total	4,218,937.45	4,814,144.74	(595,207.29)
OTHER REVENUE			
Intangible Tax	40.00	....	40.00
Administration	....	23,111.00	(23,111.00)
Returns Processing Division-Interest & Dividends .	....	79,335.00	(79,335.00)
Sale of Vehicle.	4,450.00	5,275.00	(825.00)
Workmens Compensation Reimbursement.	20,721.26	25,119.86	(4,398.60)
Special Railroad Fund.	(697,691.60)	1,813,776.60	(2,511,468.20)
Superintendent House	1,400.00	....	1,400.00
Sanborn House.	1,098.03	....	1,098.03
Youth Development Center Superintendent House. . .	5,796.00	....	5,796.00

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
OTHER REVENUE (Cont.)			
Parcel #3 Portsmouth	$ 908.15	$...............	$ 908.15
Building at Portsmouth	2,800.00	....	2,800.00
Transfer from Public Utilities Commission	43,410.00	....	43,410.00
Professional Administration Seminar	3,257.68	2,899.00	358.68
Transfer from Health and Welfare	12,258.00	....	12,258.00
Miscellaneous Berlin N.H.V.T.C.	2,892.07	2,088.14	803.93
Portsmouth N.H.V.T.C.	1,468.29	823.90	644.39
Claremont N.H.V.T.C.	4,017.54	3,460.23	557.31
Miscellaneous Laconia N.H.T.C.	953.89	770.60	183.29
Nashua N.H.V.T.C.	2,727.28	2,339.78	387.50
Miscellaneous Sales - Miscellaneous Departments	124.23	259.55	(135.32)
Bonding State Officers	555.00	626.00	(71.00)
Reimbursement to Postage	867,786.25	879,861.87	(12,075.62)
New England Regional Commission	295,200.00	....	295,200.00
Municipal Services	5,364.77	13,429.64	(8,064.87)
Property Appraisal	59,235.62	54,614.00	4,621.62
Wage Claim Settlements - General	677.81	8,059.62	(7,381.81)
Federal Funds	12,570.00	9,849.28	2,720.72
National Direct Student Loan - Nashua	1,070.00	1,435.00	(365.00)
Card Service Maine-Vermont	23,140.86	19,238.83	3,902.03
NDSL Loan Revolving Account - Manchester	21,397.00	15,460.13	5,936.87
NDSL Loan Revolving Account - Portsmouth	12,074.65	8,299.19	3,775.46
NDSL Loan Revolving Account - Concord	21,327.94	25,392.76	(4,064.82)
NDSL Loan Revolving Account - Berlin	25,790.19	19,556.10	6,234.09
NDSL Loan Revolving Account - Laconia	7,285.68	7,936.97	(651.29)
NDSL Loan Revolving Account - Claremont	11,022.53	19,125.16	(8,102.63)
NDSL Loan Revolving Account - Nashua	6,930.39	6,422.95	507.44
Child Nutrition Program	29,699.02	33,359.00	(3,659.98)
Transfer from Public Utilities Commission	(10,000.00)	10,000.00	(20,000.00)
Transfer from Initial Plate	2,693.00	2,765.00	(72.00)
Transfer from Hazardous Waste	....	59,921.00	(59,921.00)
Transfer from Legislative Budget Assistant	....	16,462.00	(16,462.00)

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
OTHER REVENUE (Cont.)			
Special Investigation	$ 1,474.50	$ 15,084.69	$(13,610.19)
Utility Assessment	....	303,098.00	(303,098.00)
N.H.T.I. Emergency Health Tuition	46,747.23	32,450.00	14,297.23
Registration Fees - Solar Hot Water	....	2,290.00	(2,290.00)
Recycling Conference	....	67.50	(67.50)
Division of Energy Planning	38,985.06	....	38,985.06
Woodpellet Stoker	....	1,000.00	(1,000.00)
Nursing Transition - Evenings	17,326.00	....	17,326.00
Licensed Practical Nurse	7,200.00	12,421.00	(5,221.00)
Practical Nursing Program	9,604.00	10,197.00	(593.00)
Advanced Practical Nursing - Berlin	6,744.00	....	6,744.00
Advanced Practical Nursing - Concord Tech	12,500.00	9,500.00	3,000.00
Associate Degree Nursing	30,000.00	22,800.00	7,200.00
Commercial - Industrial Energy	....	3,930.00	(3,930.00)
Drug and Alcohol Abuse	5,255.00	641.12	4,613.88
Tramway Service Charges	784,837.59	1,206,132.99	(421,295.40)
Moving Tech School	139,058.00	....	139,058.00
Tirrell House Clearing	43,611.00	33,014.00	10,597.00
Additional College Work Study	235.18	2,042.79	(1,807.61)
Member Excess Income	317,045.48	470,627.73	(153,582.25)
Clearing Account	26,652.17	2,325.22	24,326.95
N.H.T.I. Men's Dorm Revenue	17,319.80	21,103.10	(3,783.30)
Two Concord Seminars	....	885.00	(885.00)
Fire Standards and Training	2,919.19	7,668.67	(4,749.48)
Men's Dormitory Revenue	....	185.70	(185.70)
Antitrust Enforcement Fund	23,134.12	4,000.00	19,134.12
Nursing Scholarships	60,281.96	30,611.28	29,670.68
Administration and Support	58,088.04	54,443.71	3,644.33
Food Service Training	612.00	352.99	259.01
Donations - Catastrophic Illnesses	357.00	103.00	254.00
PURPA Conference 1/29/82	....	1,975.00	(1,975.00)
Touche Ross Revenue Analysis	30,470.53	....	30,470.53

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
OTHER REVENUE (Cont.)			
Practical Nursing Program	$ 19,525.00	$...............	$ 19,525.00
Evening Associate Degree Nursing Program	13,912.00	....	13,912.00
Associate Degree Nursing Program	28,634.00	....	28,634.00
Monadnock Paper Company	....	49,212.71	(49,212.71)
Rye and Hampton Fish Pier	8,126.00	....	8,126.00
Collection of Penalties and Claims	162,569.00	....	162,569.00
Usage Fees	18,137.47	....	18,137.47
Fuel and Other Sales	18,515.15	....	18,515.15
Otis Seminars	4,050.00	....	4,050.00
Cancer Trust Fund Transfer	39,608.89	....	39,608.89
Parks - Franconia - Sunapee	476,000.00	....	476,000.00
Project Excel	624.00	....	624.00
Management Review - Central Turnpike	10,403.00	....	10,403.00
Management Review - Blue Star Turnpike	4,584.00	....	4,584.00
Manarement Review - Spaulding Turnpike	2,645.00	....	2,645.00
Restricted Revenue	....	(25.00)	25.00
Prepaid Tuition	....	25.00	(25.00)
U.N.H. Auxilliary Enterprises - Principal	1,567,000.00	1,516,560.00	50,440.00
U.N.H. Auxilliary Enterprises - Interest	1,325,112.50	1,385,518.02	(60,405.52)
Refund of Debt Service	640,934.67	549,528.50	91,406.17
Miscellaneous Departments	15,262.44	12,072.35	3,190.09
Bookstore Inventory	....	(498.24)	498.24
Refund of Expense	(2.38)	4,651.11	(4,653.49)
Total	6,840,550.12	8,937,068.10	(2,096,517.98)
GRANTS FROM OTHER AGENCIES			
Crime Grant - Additional Support	5,892.08	....	5,892.08
Pilot Assessment Program	25,000.00	....	25,000.00
Master Name Index	....	2,168.48	(2,168.48)
Communications Equipment	....	262.50	(262.50)
Liaison Probation Officer	....	(1,275.67)	1,275.67
Adjudication	....	3,036.97	(3,036.97)
Judicial - Non-judicial Program	....	3,016.39	(3,016.39)

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
GRANTS FROM OTHER AGENCIES (Cont.)			
Coordinator - Continuous Education Public Info . .	$...............	$ 300.00	$(300.00)
Medical - Legal Forensic Seminar	....	743.86	(743.86)
Statistical Analysis Center.	....	8,009.17	(8,009.17)
Public Education - Law Enforcement	....	787.00	(787.00)
Corrections Research	1,153.67	20,437.68	(19,284.01)
Dovack Reading Room.	2,950.22	6,049.78	(3,099.56)
Corrections / Planner FY 1983.	7,703.14	....	7,703.14
Attorney General	....	(6,030.51)	6,030.51
Research - Evaluation at Youth Development Center.	....	4,705.89	(4,705.89)
Paperless Court.	214,338.91	108,204.64	106,134.27
White Collar Crime Investigation	....	(4,619.04)	4,619.04
Two Additional Probation Officers.	....	(7,841.03)	7,841.03
Add Probation Officer.	....	(121.54)	121.54
Need for Secretarial Help.	....	(143.60)	143.60
Budget Act 1979 - 1980	25,932.38	....	25,932.38
Judges Alcohol/Drug Course	7,659.33	....	7,659.33
Interpreter - Tutor Training	4,819.31	....	4,819.31
State Police Printer	6,852.00	....	6,852.00
N.H. Judiciary's Law Day	2,262.41	....	2,262.41
RIDD II Enforcement Program.	20,818.28	....	20,818.28
Conference - Alcohol Abuse	488.53	....	488.53
Safety & Driver Education Consultant	4,288.11	....	4,288.11
State Police Radars.	21,024.85	....	21,024.85
Team 55.	14,626.41	....	14,626.41
55 MPH Air Patrol.	5,005.00	....	5,005.00
Message Switch	....	(15,015.00)	15,015.00
Legal Intern Paralegal FY 1981	....	12,755.84	(12,755.84)
Communications Technician.	....	662.59	(662.59)
Statewide Radar Training	....	11,015.04	(11,015.04)
Pupil Transportation Safety.	....	12,373.31	(12,373.31)
Youth Motor Vehicle Violation.	....	6,545.07	(6,545.07)
Integrated Accident Report	....	14,471.61	(14,471.61)

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
GRANTS FROM OTHER AGENCIES (Cont.)			
Transfer - Highway Safety	$...............	$ 4,157.01	$(4,157.01)
Message Switch Task I	....	30,824.00	(30,824.00)
55 MPH Air Patrol - 1981	....	3,434.78	(3,434.78)
Traffic Records Research	....	7,106.63	(7,106.63)
Selective Enforcement Program	....	11,964.83	(11,964.83)
Selective Enforcement Terminal	....	568.43	(568.43)
Aircraft Warning Signs	....	1,024.00	(1,024.00)
Hazardous Materials	....	7,000.00	(7,000.00)
Communicatons Technician	949.08	14,373.37	(13,424.29)
N. H. Hwy. Safety-Youth Motor Vehicle Violations	6,879.11	14,216.26	(7,337.15)
N. H. Hwy. Safety-Integrated Accident Reports	6,986.16	26,863.09	(19,876.93)
Elementary Safety Education Program	9,477.95	21,435.55	(11,957.60)
N. H. Hwy. Safety-Pupil Transportation Safety	8,808.97	19,680.07	(10,871.10)
N. H. Hwy. Safety-Police Standards & Training	8,727.19	24,155.85	(15,428.66)
Rockingham County (DWI)	11,991.35	52,175.33	(40,183.98)
Message Switch FY 1982	....	60,996.00	(60,996.00)
Stay Alive - Holiday 55	....	22,863.99	(22,863.99)
Improve Special Support FY 1982	643.00	3,000.00	(2,357.00)
DWI Tracking - Habitual Offender System	7,391.25	12,153.69	(4,762.44)
State Police Radar	20,560.00	....	20,560.00
55 MPH Air Patrol - 1982	10,346.71	1,053.82	9,292.89
Air-Patrol-Sky Timer	759.00	....	759.00
Team 55	25,700.63	6,766.89	18,933.74
Legal Intern (Paralegal) FY 82	4,656.80	....	4,656.80
N. H. Highway Safety - Radar Technician Training	1,735.80	....	1,735.80
N. H. Highway Safety - Message Switch FY 83	45,264.00	....	45,264.00
Education Department Transfer - Support Services	12,805.90	....	12,805.90
Education Department Transfer - Basic Reading	6,627.71	....	6,627.71
Education Department Transfer - Adult Education	6,300.00	....	6,300.00
Federal Program Audit	53,666.43	63,675.01	(10,008.58)
Education Department Grant	78,309.00	82,283.00	(3,974.00)
School Lunch Program	2,290.00	12,076.00	(9,786.00)

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

	Fiscal Year Ended June 30		Increase
	1983	1982	(Decrease)
GRANTS FROM OTHER AGENCIES (Cont.)			
Video Reading Program	$...............	$ 736.34	$(736.34)
Eric Diffusion Project	....	5,208.75	(5,208.75)
CETA Licensed Practical Nurse Program	....	2,722.67	(2,722.67)
Title I Grant FY 1981	....	22,672.44	(22,672.44)
Adult Basic Education	....	103.58	(103.58)
Elementary Safety Education	....	10,568.39	(10,568.39)
Department of Education	....	8,934.64	(8,934.64)
Education Department	....	4,956.88	(4,956.88)
Develop Studies Program	....	.09	(.09)
Vocational Education - Special 5	....	56.96	(56.96)
Building Trades Consultant	....	200.00	(200.00)
Student-Employer Follow-up	....	231.54	(231.54)
English - Second Language	50,907.00	43,714.00	7,193.00
Department of Education	303.01	36,200.00	(35,896.99)
Adult Basic Education	120.99	6,000.00	(5,879.01)
Department of Education	1,171.54	10,535.28	(9,363.74)
ESEA Title I	16,880.56	78,594.59	(61,714.03)
Eric Diffusion Project	1,172.32	9,682.51	(8,510.19)
Supplemental Instruction	1,158.59	3,200.00	(2,041.41)
Peer Tutoring	....	2,179.31	(2,179.31)
Math Tutor Program	2,087.86	2,900.00	(812.14)
Pre-Technical Program	4,636.51	9,259.00	(4,622.49)
Elderly Fuel Assistance	13,921.00	42,568.00	(28,647.00)
Vocational Education 2H - Handicapped	....	2,594.00	(2,594.00)
Vocational Education 2D - Disadvantaged	....	6,759.99	(6,759.99)
Education - Office of Commissioner	32,312.30	....	32,312.30
Education - Program Services	94,037.18	....	94,037.18
Education - Business Management	26,071.10	....	26,071.10
Student-Employer Study	200.00	800.00	(600.00)
Vocational Education 2D Funds	45,000.00	....	45,000.00
ESEA Title I Funds	85,775.24	....	85,775.24
Vocational Education 3V Funds	640.84	....	640.84

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

GRANTS FROM OTHER AGENCIES (Cont.)	Fiscal Year Ended June 30 1983	 1982	Increase (Decrease)
Eric Diffusion Project FY 83	$ 11,991.80	$...............	$ 11,991.80
Department of Education Funds	1,656.84	....	1,656.84
Health Facilities Administration	222,320.00	245,861.00	(23,541.00)
Institutional Library Fund	3,053.00	....	3,053.00
Pesticide Certification	13,782.56	....	13,782.56
Laconia State School Transfer	10,560.00	....	10,560.00
Energy Coordinator - Energy	25,013.00	....	25,013.00
Transfer from Laconia State School	213,719.04	....	213,719.04
State Library Funds	5,519.00	....	5,519.00
Traffic Institute	1,248.40	....	1,248.40
Transfer from Safety	54,765.00	54,214.00	551.00
Student Senate Funds	11,947.78	....	11,947.78
Supplemental Instruction-Draft Program-Stratham	7,326.26	....	7,326.26
Faculty Computer	2,400.00	....	2,400.00
Humanities / N.H. Legislature	1,000.00	....	1,000.00
Maintenance Enforcement - V.	9,958.85	....	9,958.85
Pupil Transportation Safety	19,922.60	....	19,922.60
Integrated Accident Report	20,647.89	....	20,647.89
Library Services to Institutions	3,188.00	5,418.00	(2,230.00)
Information / Referral Services	39,029.20	....	39,029.20
Special OHRV Registration Fees	47,432.00	50,000.00	(2,568.00)
Coordinator of Federal Funds	(134.06)	....	(134.06)
Hazardous Waste Coordination	8,244.25	....	8,244.25
Regional Rail Rehabilitation Project	....	20,580.00	(20,580.00)
Transfer from Construction Project	296,726.42	250,884.98	45,841.44
Transfer - Executive Office State Planning	96,119.10	81,721.10	14,398.00
Attorney II - Position - Water Supply	21,265.44	24,120.32	(2,854.88)
Office State Planning	4,352.84	2,000.00	2,352.84
Dovack Reading Program	....	279.66	(279.66)
Revenue Health & Welfare Copy Center	29,453.18	18,514.96	10,938.22
Basic Reading Skills	....	200.00	(200.00)
Professional and Technical	....	1,655.35	(1,655.35)

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

	Fiscal Year Ended June 30		
GRANTS FROM OTHER AGENCIES (Cont.)	1983	1982	Increase (Decrease)
Transfer - Department of Safety	$...............	$(1,702.70)	$ 1,702.70
Information and Referral Services	....	40,617.55	(40,617.55)
Organic Laboratory Division	....	586.52	(586.52)
Employment Security Counsel	....	(2,015.22)	2,015.22
Fish and Game Department	....	2,122.45	(2,122.45)
Water Supply and Pollution	....	10,217.76	(10,217.76)
Income - State Planning	....	153.00	(153.00)
Water Supply and Pollution	12,940.18	24,112.56	(11,172.38)
Rescue Training - FY 81-82	13,203.06	11,974.58	1,228.48
Apprenticeship Training	20,678.29	6,338.68	14,339.61
Transfer - Title I Library Service Construction	....	14,946.00	(14,946.00)
State Library Funds	....	8,278.00	(8,278.00)
Institutional Library Funds	....	4,108.50	(4,108.50)
Division of Welfare	20,485.05	42,586.28	(22,101.23)
Council on Aging	4,414.00	6,174.00	(1,760.00)
NERC Funds	(3,900.00)	3,900.00	(7,800.00)
Intra Department Transfer	....	10,700.00	(10,700.00)
Define Promotional Activity	....	16,000.00	(16,000.00)
Lab Hazardous Waste Division	34,000.00	50,000.00	(16,000.00)
Project Cope	3,350.72	4,799.28	(1,448.56)
Office of State Planning	....	1,176.41	(1,176.41)
Arts Enrichment Program	2,125.00	375.00	1,750.00
Transfer from Hazardous Waste Program	39,857.92	....	39,857.92
Comprehensive Dental Program	44,063.00	937.00	43,126.00
New Hampshire Coastal Program	53,000.00	....	53,000.00
Eighth International Forum Traffic Record	973.08	....	973.08
Technician FY 1983	10,813.17	....	10,813.17
Coastal Zone Management	65,860.99	....	65,860.99
Seacoast Inspection	20,393.95	....	20,393.95
Transfer from Legislative Budget Assistant	17,216.00	....	17,216.00
School-Based Prevention Program	100,000.00	....	100,000.00

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
GRANTS FROM OTHER AGENCIES (Cont.)			
Children / Adolescent Education	$ 372,229.00	$...............	$ 372,229.00
Office - Public Guardians	92,649.00	....	92,649.00
Transfer from Highway-Coordinate Highway Safety	62,217.18	68,738.66	(6,521.48)
Transfer from Highway - Eminent Domain	126,859.28	128,558.20	(1,698.92)
Superior Court	182,929.09	183,341.62	(412.53)
Administrative Services	9,414.85	9,074.69	340.16
Sentence Revenue Board	2,669.72	2,410.21	259.51
Law Clerk Division	25,896.95	26,176.47	(279.52)
Office of Commissioner	449,219.19	156,380.12	292,839.07
Business Office	355,174.81	302,022.39	53,152.42
Equipment Control	151,504.67	147,088.66	4,416.01
Data Processing Unit	1,691,162.51	1,699,327.92	(8,165.41)
Weigh Station Detail	266,109.92	199,549.14	66,560.78
Administration Division of Motor Vehicle	110,637.00	113,368.18	(2,731.18)
Driver Licensing	959,365.15	1,029,651.48	(70,286.33)
Motor Vehicle Registration	1,241,052.22	1,189,193.97	51,858.25
Motor Vehicle Inspection	72,554.17	116,252.22	(43,698.05)
Financial Responsibility	569,212.32	523,830.18	45,382.14
Road Toll Section	478,792.67	435,731.63	43,061.04
State Police - Comm. Section	476,661.34	533,137.30	(56,475.96)
Detective Bureau	396,686.96	359,016.90	37,670.06
Traffic Bureau - Highway	6,099,094.73	5,663,460.15	435,634.58
Traffic Bureau - Central Turnpike	396,305.17	323,968.81	72,336.36
Traffic Bureau - Blue Star Memorial	175,974.77	142,765.86	33,208.91
Traffic Bureau - Spaulding Turnpike	102,571.21	82,363.19	20,208.02
State Overhead Charges	295,667.00	258,449.00	37,218.00
Debt Service	520,208.00	531,877.00	(11,669.00)
Transfer from Highway	87,956.36	106,376.10	(18,419.74)
Certificate of Title	533,607.60	521,429.99	12,177.61
Transfer from Highway	2,391.75	....	2,391.75

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
GRANTS FROM OTHER AGENCIES (Cont.)			
Auxilliary Police Highway	$ 40,984.96	$ 35,208.83	$ 5,776.13
Auxilliary Police - Central	2,686.52	2,308.68	377.84
Auxilliary Police - Blue Star Memorial	1,183.00	1,016.47	166.53
Auxilliary Police - Spaulding Turnpike	683.15	586.73	96.42
Aircraft Traffic - Highway	20,132.00	22,788.00	(2,656.00)
Aircraft Traffic - Central Turnpike	1,319.50	1,494.00	(174.50)
Aircraft Traffic - Blue Star	582.00	658.00	(76.00)
Aircraft Traffic - Spaulding	335.50	380.00	(44.50)
Registration - Municipal Agent	132,640.00	79,509.00	53,131.00
Four Specialist Positions	....	98,827.36	(98,827.36)
Two Computer Clerk I's	2,400.00	162,875.27	(160,475.27)
Management Review	158,688.00	....	158,688.00
Total	19,388,478.73	17,266,753.39	2,121,725.34
TOTAL GENERAL FUND RESTRICTED REVENUE BY SOURCE	$ 92,794,877.75	$ 87,382,416.87	$ 5,412,460.88

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

STATEMENT OF APPROPRIATION OPERATIONS
Fiscal Year Ended June 30, 1983

GENERAL GOVERNMENT	Balance June 30, 1982	Appropriations	Restricted Revenue
Executive Office	$ 140,998.50	$ 873,810.98	$ 324,947.65
Human Resources	761,270.52	52.00	18,602,797.38
Executive Council	34.26	65,697.13	....
Office of State Planning	14,751.68	....	....
Coordinator of Federal Funds	1,124.26	....	....
Council on Energy	181,691.95	....	1,110,377.84
Legislative Facilities Committee	2,922.01	....	....
Legislative Accounting	1,365,052.43	4,522,869.92	104,886.95
Legislative Services	175,604.03	609,297.65	....
Business Supervisor	1,192,828.46	4,034,236.26	50,802.18
Graphic Services	(551,341.99)	110,809.76	870,339.24
Division of Accounts	4,562.00	761,601.79	78,372.92
Purchase and Property	266.64	423,984.10	755.00
Buildings and Grounds	19,931.16	1,520,883.62	1,982,087.89
Business Supervisor Switchboard	....	31,807.62	867,786.25
Centralized Data Processing	200,815.39	447,368.89	3,621,164.31
Personnel Department	5,332.05	502,374.19	....
Office of State Negotiation	29,902.07	54,414.74	....
N. H. Crime Commission	32,846.77	....	291,413.71
Secretary of State	982,185.13	759,713.53	129,083.76
Division of Records	496.53	114,523.69	....
N. H. State Library	82,395.14	1,140,257.77	499,395.86
State Treasurer	34,704.32	79,642,049.29	1,148,864.44
N. H. Retirement System	322,968.47	7,930,769.00	670,812.59
N. H. Eminent Domain Division	....	....	87,956.36
Revenue Administration	6,448.28	3,599,258.21	153,600.39
Board of Tax and Land Appeals	197.85	211,366.60	2,391.75
Total	5,007,987.91	107,357,146.74	30,597,836.47

EXHIBIT A-7

Transfers In (Out)	Total Available	Expenditures	Encumbrances	Lapsed to Surplus	Balance June 30, 1983
$(20,622.79)	$ 1,319,134.34	$ 778,486.78	$ 1,841.20	$ 224,291.37	$ 314,514.99
....	19,364,119.90	19,025,364.27	1,991,258.07	....	(1,652,502.44)
1,600.00	67,331.39	62,750.18	....	4,581.21	....
....	14,751.68	23,001.06	1,252.64	54.25	(9,556.27)
....	1,124.26	....	....	93.12	1,031.14
....	1,292,069.79	1,425,110.68	16,565.92	(119,164.66)	(30,442.15)
....	2,922.01	....	....	....	2,922.01
....	5,992,809.30	4,515,623.15	54,556.52	244,352.45	1,178,277.18
....	784,901.68	522,027.44	28,953.65	....	233,920.59
(111,315.32)	5,166,551.58	4,021,728.41	208,508.70	825,960.49	110,353.98
6,916.80	436,723.81	781,075.96	19,105.73	87,862.39	(451,320.27)
25,648.69	870,185.40	802,257.97	33.00	64,014.43	3,880.00
16,645.58	441,651.32	308,798.40	42,187.78	90,665.14	....
(330,055.03)	3,192,847.64	2,428,102.64	26,661.40	738,083.60	....
6,847.33	906,441.20	896,675.88	....	9,765.32	....
....	4,269,348.59	4,140,445.74	161,426.38	(32,523.53)	....
(10,621.58)	497,084.66	398,889.86	....	98,194.80	....
10,621.58	94,938.39	62,106.23	....	10,179.18	22,652.98
(18,864.00)	305,396.48	305,396.48	295,431.38	....	(295,431.38)
29,851.06	1,900,833.48	804,004.35	24,429.09	1,057,800.04	14,600.00
11,250.00	126,270.22	109,179.47	1,267.04	15,823.71	....
....	1,722,048.77	1,325,719.72	193,299.80	138,814.78	64,214.47
10,000.00	80,835,618.05	74,598,021.89	29,335.33	6,185,762.57	22,498.26
....	8,924,550.06	8,536,917.72	121,417.25	139,796.40	126,418.69
(45,029.76)	42,926.60	42,926.60	....	....	....
7,055,810.16	10,815,117.04	10,741,345.78	11,750.63	62,020.63	....
31,872.12	245,828.32	211,340.62	1,196.84	33,290.86	....
6,670,554.84	149,633,525.96	136,867,297.28	3,230,478.35	9,879,718.55	(343,968.22)

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

STATEMENT OF APPROPRIATION OPERATIONS
Fiscal Year Ended June 30, 1983

	Balance June 30, 1982	Appropriations	Restricted Revenue
ADMINISTRATION OF JUSTICE AND PUBLIC PROTECTION			
Probate Court	$..............	$ 495,302.54	$ 10,560.00
Judicial Council	....	26,390.75	6,500.00
Superior Court Business Administration	69.66	882,363.26	778,623.61
Chief Justice	6,848.00	1,044,065.28	224,260.65
Adjutant General's Office	44,532.30	1,066,887.59	433,260.74
Agriculture Department	106,481.61	1,196,572.34	152,516.03
Attorney General's Office	173,269.39	1,845,054.51	428,856.78
Registration in Medicine	14,805.91	56,486.57	....
Department of Safety	836,391.51	1,789,370.89	16,888,394.00
Insurance Department	643,682.41	....	1,103,853.24
Highway Safety Agency	(4,631.03)	....	684,473.45
Labor Department	85,481.50	381,922.68	357,847.10
Real Estate Commission	....	105,867.36	46,800.00
Professional Engineers	2,408.79	....	....
Joint Board	....	81,908.94	....
N. H. Youth Development Center	417,538.99	3,775,440.84	265,067.49
N. H. State Prison	632,461.75	5,541,384.73	71,328.05
Prison Industries	(417,158.31)	....	770,486.89
Halfway House	200.00	156,559.68	....
N. H. Board of Accountancy	170.77	50,583.46	....
Parole Board	....	259,101.67	....
Board of Cosmetology - Barbering	1,544.78	79,985.94	....
Probation Department	790.25	1,342,646.43	4,500.00
Civil Air Patrol	....	20,937.00	....
Commission on the Status of Women	2,638.81	23,392.24	26,652.17
Veterinary Examiners Board	127.75	9,424.59	....
Boxing and Wrestling	996.29	1,356.67	....
Psychologists Board	....	12,392.88	....
Funeral Directors Board	973.80	9,692.11	....
Dental Board	163.10	18,945.86	....

EXHIBIT A-7

Transfers In (Out)	Total Available	Expenditures	Encumbrances	Lapsed to Surplus	Balance June 30, 1983
$(7,100.00)	$ 498,762.54	$ 497,850.76	$..............	$ 911.78	$..............
....	32,890.75	32,410.08	406.93	73.74	....
(4,970.11)	1,656,086.42	1,697,710.98	....	(41,624.56)	....
7,100.00	1,282,273.93	1,267,717.87	7,687.25	6,980.34	(111.53)
30,572.79	1,575,253.42	1,388,202.49	27,287.31	170,990.87	(11,227.25)
12,915.00	1,468,484.98	1,253,892.93	8,317.32	172,716.64	33,558.09
19,665.04	2,466,845.72	2,026,673.44	90,561.14	282,221.16	67,389.98
150.00	71,442.48	57,907.02	1,317.99	7,575.47	4,642.00
(359,890.44)	19,154,265.96	18,156,281.65	688,165.30	308,287.61	1,531.40
31,365.82	1,778,901.47	983,572.10	1,439.60	....	793,889.77
(184.78)	679,657.64	684,471.34	805.66	....	(5,619.36)
....	825,251.28	654,720.00	7,247.28	97,850.89	65,433.11
....	152,667.36	178,794.30	98.34	(26,244.50)	19.22
2,456.21	4,865.00	(2,450.00)	....	7,315.00	....
(2,451.21)	79,457.73	69,406.62	518.95	9,532.16	....
83,913.00	4,541,960.32	3,844,583.04	152,203.23	559,012.06	(13,838.01)
(3,760.00)	6,241,414.53	5,720,675.58	84,436.22	414,254.61	22,048.12
12,247.20	365,575.78	1,197,389.90	151,810.60	....	(983,624.72)
18,760.00	175,519.68	152,004.95	240.00	23,274.73	....
150.00	50,904.23	29,515.87	114.81	21,273.55	....
6,500.00	265,601.67	231,828.17	....	33,773.50	....
....	81,530.72	62,617.22	868.29	18,045.21	....
....	1,347,936.68	1,203,483.09	1,378.56	152,134.51	(9,059.48)
....	20,937.00	20,086.38	....	850.62	....
....	52,683.22	31,345.05	10,969.32	4,183.81	6,185.04
....	9,552.34	7,551.04	7.41	1,993.89	....
....	2,352.96	1,941.96	90.23	320.77	....
....	12,392.88	6,813.55	695.60	4,883.73	....
....	10,665.91	7,799.19	1,070.75	1,795.97	....
15.00	19,123.96	15,350.40	72.20	3,701.36	....

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

STATEMENT OF APPROPRIATION OPERATIONS
Fiscal Year Ended June 30, 1983

	Balance June 30, 1982	Appropriations	Restricted Revenue
ADMINISTRATION OF JUSTICE AND PUBLIC PROTECTION (Cont.)			
Shorthand Court Reporters	$..............	$ 194.00	$..............
Podiatry Board	....	1,087.56	....
Chiropractors Board	476.96	9,898.16	....
Fire Standards and Training Commission	2,524.45	52,201.69	59,597.45
Board of Plumbers	10,946.34	60,367.87	....
Board of Optometry	....	3,356.02	....
Board of Alarm Installers	....	....	....
Board of Electricians	....	88,711.61	....
Bank Commission	5,941.01	....	788,421.55
Public Employees Labor Relations Board	408.36	82,936.69	....
Human Rights Commission	5,539.20	42,083.41	67,179.16
Pharmacy Commission	1,095.10	77,595.21	2,730.00
Public Utilities Commission	398,079.86	169,156.38	1,165,488.07
Pari-Mutuel Commission - Horse Racing	60,684.94	....	....
Greyhound Racing Commission	101.00	958,738.16	....
Police Standards and Training	1,302,909.85	....	865,676.21
Civil Defense	153,527.49	177,992.14	898,940.81
Total	4,492,022.59	21,998,355.71	26,102,013.45
RESOURCES PROTECTION AND DEVELOPMENT			
Water Resources Board	310,977.84	691,537.26	660,815.17
DRED Business Administration	457,831.79	7,408,686.27	5,566,662.61
Industrial Development Authority	1,986.59	....	72,500.00
Water Pollution Commission	1,680,001.73	10,041,221.76	1,511,453.83
Air Resources	13,451.90	194,899.96	501,222.15
Fish and Game Commission	77,000.00	2,897.33	....
Total	2,541,249.85	18,339,242.58	8,312,653.76

EXHIBIT A-7

Transfers In (Out)	Total Available	Expenditures	Encumbrances	Lapsed to Surplus	Balance June 30, 1983
$..............	$ 194.00	$ 94.07	$..............	$ 99.93	$..............
....	1,087.56	403.92	....	683.64	....
100.00	10,475.12	8,147.11	....	2,328.01	....
2,905.25	117,228.84	110,193.52	20.44	11,303.01	(4,288.13)
2,044.75	73,358.96	68,875.16	463.57	4,020.23	....
....	3,356.02	1,176.60	997.65	1,181.77	....
44.00	44.00	44.00	....	....	....
6,000.00	94,711.61	86,569.70	238.10	7,903.81	....
....	794,362.56	789,971.41	111.78	....	4,279.37
....	83,345.05	65,881.79	452.60	17,010.66	....
....	114,801.77	102,404.64	504.48	8,027.18	3,865.47
45.00	81,465.31	67,325.54	1,009.25	11,992.52	1,138.00
1,395.00	1,734,119.31	1,520,910.21	28,264.32	17,922.69	167,022.09
(60,684.94)	....	....	....	....	....
60,684.94	1,019,524.10	859,042.31	5,834.05	154,647.74	....
(682,810.26)	1,485,775.80	429,491.95	612.15	....	1,055,671.70
....	1,230,460.44	904,405.69	192,676.31	34,007.49	99,370.95
(822,822.74)	51,769,569.01	46,495,084.59	1,468,994.99	2,507,213.60	1,298,275.83
....	1,663,330.27	1,299,742.68	19,758.17	146,986.87	196,842.55
109,127.16	13,542,307.83	11,359,331.31	773,785.57	872,880.46	536,310.49
....	74,486.59	72,193.57	1,881.13	....	411.89
6,963.16	13,239,640.48	12,340,987.60	104,240.88	380,970.78	413,441.22
2,793.58	712,367.59	716,426.42	9,094.04	29,413.69	(42,566.56)
....	79,897.33	79,897.33	....	....	....
118,883.90	29,312,030.09	25,868,578.91	908,759.79	1,430,251.80	1,104,439.59

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

STATEMENT OF APPROPRIATION OPERATIONS
Fiscal Year Ended June 30, 1983

	Balance June 30, 1982	Appropriations	Restricted Revenue
TRANSPORTATION			
N. H. Port Authority	$ 1,688.22	$ 74,284.85	$ 57,540.00
Aeronautics Commission	1,774.16	400,698.12	468,442.10
Public Works	1,739,699.37	225,102.90	644,120.37
Total	1,743,161.75	700,085.87	1,170,102.47
HEALTH AND SOCIAL SERVICES			
N. H. Veterans Home	31,793.80	323,320.00	1,102,845.31
Veterans Council	288.33	71,936.98	....
N. H. Council on Aging	4,899.89	33,333.14	4,659.00
Division of Public Health	540,272.98	3,675,095.34	8,238,132.78
Home for the Elderly	94,390.45	2,111,369.23	13,632.93
Division of Mental Health	2,997,227.63	25,356,646.89	92,649.00
Laconia State School	823,348.84	19,061,347.28	35,068.76
N. H. Hospital	144,908.78	23,612,766.29	938,919.64
Health and Welfare Business Administration	439,350.38	775,366.17	618,876.00
Alcohol and Drug Abuse	32,550.22	438,697.31	148,866.00
Total	5,109,031.30	75,459,878.63	11,193,649.42
EDUCATION			
University System	....	175,000.00	....
N. H. Network	....	648,621.00	....
University System	....	29,216,723.00	2,892,112.50
Education Business Administration	781,516.35	12,075,293.80	6,165,210.19
N. H. Vocational Technical College - Manchester	51,428.10	1,141,445.15	873,263.99
N. H. Vocational Technical College - Portsmouth	46,663.17	643,206.22	867,267.73

EXHIBIT A-7

Transfers In (Out)	Total Available	Expenditures	Encumbrances	Lapsed to Surplus	Balance June 30, 1983
$..............	$ 133,513.07	$ 105,094.32	$ 264.18	$ 28,154.57	$..............
....	870,914.38	794,297.98	3,454.64	54,860.39	18,301.37
6,446.21	2,615,368.85	2,113,398.29	883,635.07	104,508.95	(486,173.46)
6,446.21	3,619,796.30	3,012,790.59	887,353.89	187,523.91	(467,872.09)
12,500.00	1,470,459.11	1,387,943.83	20,080.72	62,434.56	....
9,100.00	81,325.31	67,944.58	45.04	13,335.69	....
....	42,892.03	32,979.00	535.35	3,226.83	6,150.85
650,394.27	13,103,895.37	12,445,266.03	671,197.74	208,021.95	(220,590.35)
82,184.65	2,301,577.26	2,000,980.51	43,810.15	255,370.13	1,416.47
(555,688.25)	27,890,835.27	23,841,395.07	1,483,586.92	2,415,853.28	150,000.00
355,186.47	20,274,951.35	17,050,147.20	424,538.16	2,800,265.99	....
1,905,528.13	26,602,122.84	23,582,727.61	468,604.67	2,406,350.56	144,440.00
39,318.11	1,872,910.66	1,585,573.41	29,484.34	103,443.19	154,409.72
24,967.25	645,080.78	552,453.38	21,999.77	54,528.65	16,098.98
2,523,490.63	94,286,049.98	82,547,410.62	3,163,882.86	8,322,830.83	251,925.67
....	175,000.00	167,144.00	....	7,856.00	....
....	648,621.00	619,557.00	....	29,064.00	....
....	32,108,835.50	30,945,755.50	....	1,163,080.00	....
(104,479.62)	18,917,540.72	17,266,460.39	155,079.93	921,407.66	574,592.74
29,547.29	2,095,684.53	1,923,752.89	14,359.14	125,606.92	31,965.58
25,453.84	1,582,590.96	1,438,678.74	13,444.15	116,547.33	13,920.74

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

STATEMENT OF APPROPRIATION OPERATIONS
Fiscal Year Ended June 30, 1983

	Balance June 30, 1982	Appropriations	Restricted Revenue
EDUCATION (Cont.)			
N. H. Technical Institute - Concord	$ 44,839.78	$ 2,115,147.95	$ 2,064,676.06
N. H. Vocational Technical College - Berlin	22,751.86	997,891.87	658,547.27
N. H. Vocational Technical College - Laconia	16,172.92	752,279.67	399,444.14
N. H. Vocational Technical College - Claremont	51,617.27	1,087,498.74	514,428.83
N. H. Vocational Technical College - Nashua	13,988.66	785,231.13	664,006.26
Post Secondary Education Commission	38,933.96	891,631.41	319,665.21
N. H. Commission on the Arts	22,604.40	50,000.00	....
Total	1,090,516.47	50,579,969.94	15,418,622.18
TOTAL GENERAL FUND STATEMENT OF APPROPRIATION OPERATIONS	$ 19,983,969.87	$ 274,434,679.47	$ 92,794,877.75

EXHIBIT A-7

Transfers In (Out)	Total Available	Expenditures	Encumbrances	Lapsed to Surplus	Balance June 30, 1983
$ 113,564.61	$ 4,338,228.40	$ 4,027,125.28	$ 8,053.19	$ 252,720.43	$ 50,329.50
39,261.09	1,718,452.09	1,562,105.10	6,090.83	134,546.58	15,709.58
17,680.64	1,185,577.37	1,084,129.91	40,945.00	58,762.08	1,740.38
55,838.04	1,709,382.88	1,598,555.09	8,174.91	87,681.40	14,971.48
42,327.51	1,505,553.56	1,468,042.38	13,938.00	21,146.26	2,426.92
....	1,250,230.58	1,187,797.44	339.17	51,419.58	10,674.39
9,965.15	82,569.55	17,741.37	7,332.64	4,235.15	53,260.39
229,158.55	67,318,267.14	63,306,845.09	267,756.96	2,974,073.39	769,591.70
$ 8,725,711.39	$395,939,238.48	$358,098,007.08	$ 9,927,226.84	$ 25,301,612.08	$ 2,612,392.48

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-8

COMPARATIVE STATEMENT OF EXPENDITURES

	Fiscal Year Ended June 30		
GENERAL GOVERNMENT	1983	1982	Increase (Decrease)
Executive Office	$ 778,486.78	$ 809,330.34	$(30,843.56)
Human Resources	19,025,364.27	15,469,873.78	3,555,490.49
Executive Council	62,750.18	59,704.45	3,045.73
N. H. Oceanographic Foundation	....	135.21	(135.21)
Office of State Planning	23,001.06	58,315.82	(35,314.76)
Coordinator Federal Funds	....	186.83	(186.83)
Council on Energy	1,425,110.68	1,678,249.00	(253,138.32)
Legislative Accounting	4,515,623.15	3,449,378.54	1,066,244.61
Legislative Services	522,027.44	452,238.99	69,788.45
Business Supervisor	4,021,728.41	2,833,600.19	1,188,128.22
Graphic Services	781,075.96	1,021,077.97	(240,002.01)
Division of Accounts	802,257.97	844,618.30	(42,360.33)
Purchase and Property	308,798.40	329,812.92	(21,014.52)
American Revolution Committee	....	2,000.00	(2,000.00)
Buildings and Grounds	2,428,102.64	2,715,988.60	(287,885.96)
Business Supervisor - Switchboard	896,675.88	934,535.88	(37,860.00)
DRED Business Administration	....	197.54	(197.54)
Centralized Data Processing	4,140,445.74	4,145,751.99	(5,306.25)
Personnel Department	398,889.86	459,186.82	(60,296.96)
Office of State Negotiations	62,106.23	52,939.01	9,167.22
N. H. Crime Commission	305,396.48	142,027.28	163,369.20
Secretary of State	804,004.35	616,734.55	187,269.80
Division of Records	109,179.47	112,542.22	(3,362.75)
N. H. State Library	1,325,719.72	1,329,865.09	(4,145.37)
State Treasurer	47,234,194.41	37,229,489.22	10,004,705.19
N. H. Retirement System	8,536,917.72	7,225,852.70	1,311,065.02
N. H. Eminent Domain Division	42,926.60	....	42,926.60
Revenue Administration	10,741,345.78	3,839,567.06	6,901,778.72
Board of Tax and Land Appeals	211,340.62	198,608.18	12,732.44
Total	109,503,469.80	86,011,808.48	23,491,661.32

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-8

COMPARATIVE STATEMENT OF EXPENDITURES

	Fiscal Year Ended June 30		
ADMINISTRATION OF JUSTICE AND PUBLIC PROTECTION	1983	1982	Increase (Decrease)
Probate Court	$ 497,850.76	$ 459,837.41	$ 38,013.35
Judicial Council	32,410.08	25,339.83	7,070.25
Superior Court Business Administration	1,697,710.98	1,641,725.42	55,985.56
Chief Justice	1,267,717.87	1,128,611.47	139,106.40
Adjutant General's Office	1,388,202.49	1,422,174.86	(33,972.37)
Agriculture Department	1,253,892.93	1,254,449.99	(557.06)
Attorney General's Office	2,007,243.44	1,857,222.51	150,020.93
Registration in Medicine	57,907.02	45,124.51	12,782.51
Department of Safety	17,651,928.65	16,757,216.05	894,712.60
Insurance Department	983,572.10	984,099.92	(527.82)
Highway Safety Agency	684,471.34	966,965.86	(282,494.52)
Labor Department	654,720.00	645,574.84	9,145.16
Real Estate Commission	178,794.30	160,985.01	17,809.29
Professional Engineers	(2,450.00)	49,699.49	(52,149.49)
Joint Board	69,406.62	....	69,406.62
N. H. Youth Development Center	3,844,583.04	3,422,664.33	421,918.71
N. H. State Prison	5,720,675.58	5,308,811.37	411,864.21
Prison Industries	1,197,389.90	738,146.33	459,243.57
Halfway House	152,004.95	152,738.29	(733.34)
N. H. Board of Accountancy	29,515.87	28,357.15	1,158.72
Parole Board	231,828.17	223,163.38	8,664.79
Board of Cosmetology - Barbering	62,617.22	56,040.38	6,576.84
Probation Department	1,203,483.09	1,163,918.71	39,564.38
Civil Air Patrol	20,086.38	23,818.66	(3,732.28)
Commission on the Status of Women	31,345.05	21,810.00	9,535.05
Veterinary Examiners Board	7,551.04	8,194.28	(643.24)
Athletic Commission	1,941.96	879.40	1,062.56
Architects Board	....	16,754.40	(16,754.40)
Psychologists Board	6,813.55	2,402.50	4,411.05
Funeral Directors Board	7,799.19	7,663.68	135.51

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-8

COMPARATIVE STATEMENT OF EXPENDITURES

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
ADMINISTRATION OF JUSTICE AND PUBLIC PROTECTION (Cont.)			
Dental Board	$ 15,350.40	$ 13,181.99	$ 2,168.41
Shorthand Court Reporters	94.07	116.12	(22.05)
Podiatry Board	403.92	331.57	72.35
Chiropractors Board	8,147.11	15,608.22	(7,461.11)
Fire Standards and Training Commission	110,193.52	105,347.36	4,846.16
Board of Plumbers	68,875.16	40,949.66	27,925.50
Board of Land Surveyors	....	8,410.84	(8,410.84)
Board of Optometry	1,176.60	2,203.56	(1,026.96)
Professional Foresters	....	1,479.34	(1,479.34)
Board of Alarm Installers	44.00	1,077.95	(1,033.95)
Board of Electricians	86,569.70	84,721.88	1,847.82
Bank Commission	789,971.41	849,994.84	(60,023.43)
Public Employee Labor Relations Board	65,881.79	70,705.13	(4,823.34)
Human Rights Commission	102,404.64	91,360.45	11,044.19
N. H. Eminent Domain Division	....	96,917.95	(96,917.95)
Pharmacy Commission	67,325.54	70,154.69	(2,829.15)
Public Utilities Commission	1,520,910.21	1,553,221.25	(32,311.04)
Racing Commission	....	355,056.76	(355,056.76)
Greyhound Racing Commission	859,042.31	522,206.69	336,835.62
Police Standards and Training	429,491.95	451,740.65	(22,248.70)
Civil Defense	904,405.69	637,443.16	266,962.53
Total	45,971,301.59	43,546,620.09	2,424,681.50
RESOURCES PROTECTION AND DEVELOPMENT			
Water Resources Board	1,277,592.68	1,156,144.10	121,448.58
DRED Business Administration	10,413,291.31	10,570,853.34	(157,562.03)
Industrial Development Authority	72,193.57	72,373.07	(179.50)
Water Pollution Commission	12,340,987.60	9,747,898.85	2,593,088.75
Air Resources	716,426.42	652,998.06	63,428.36
Fish and Game Commission	79,897.33	2,791.45	77,105.88
Total	24,900,388.91	22,203,058.87	2,697,330.04

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-8

COMPARATIVE STATEMENT OF EXPENDITURES

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
TRANSPORTATION			
N. H. Port Authority	$ 105,094.32	$ 85,845.69	$ 19,248.63
Aeronautics Commission	794,297.98	422,100.40	372,197.58
Public Works	1,813,545.51	1,677,991.17	135,554.34
Total	2,712,937.81	2,185,937.26	527,000.55
HEALTH AND SOCIAL SERVICES			
N. H. Commission on Children and Youth	....	253.60	(253.60)
N. H. Veterans Home	1,387,943.83	1,288,946.40	98,997.43
Veterans Council	67,944.58	41,889.59	26,054.99
N. H. Housing Commission	....	1,260,702.05	(1,260,702.05)
Cancer Commission	....	6.35	(6.35)
N. H. Council on Aging	32,979.00	33,639.89	(660.89)
Division of Public Health	12,445,266.03	10,433,919.46	2,011,346.57
Home for the Elderly	2,000,980.51	1,945,442.87	55,537.64
Division of Mental Health	23,841,395.07	13,150,916.29	10,690,478.78
Laconia State School	17,050,147.20	13,981,176.63	3,068,970.57
N. H. Hospital	23,582,727.61	24,003,882.12	(421,154.51)
Health and Welfare - Business Administration	1,585,573.41	1,104,014.50	481,558.91
Alcohol and Drug Abuse	552,453.38	437,981.78	114,471.60
Total	82,547,410.62	67,682,771.53	14,864,639.09
DEBT SERVICE	32,099,500.26	30,165,902.96	1,933,597.30
EDUCATION			
University System	28,220,787.00	30,864,327.00	(2,643,540.00)
N. H. Network	619,557.00	718,246.00	(98,689.00)
Education - Business Administration	17,266,460.39	17,810,479.41	(544,019.02)
N. H. Vocational Technical College - Manchester	1,923,752.89	1,552,071.28	371,681.61
N. H. Vocational Technical College - Portsmouth	1,438,678.74	1,313,023.45	125,655.29

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-8

COMPARATIVE STATEMENT OF EXPENDITURES

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
EDUCATION (Cont.)			
N. H. Technical Institute - Concord	$ 3,975,475.28	$ 3,656,762.12	$ 318,713.16
N. H. Vocational Technical College - Berlin	1,562,020.60	1,606,419.91	(44,399.31)
N. H. Vocational Technical College - Laconia	1,084,129.91	1,099,156.22	(15,026.31)
N. H. Vocational Technical College - Claremont	1,598,555.09	1,546,736.20	51,818.89
N. H. Vocational Technical College - Nashua	1,468,042.38	1,460,912.09	7,130.29
Post Secondary Education Commission	1,187,797.44	1,258,842.36	(71,044.92)
N. H. Commission on the Arts	17,741.37	1,288.53	16,452.84
Total	60,362,998.09	62,888,264.57	(2,525,266.48)
TOTAL COMPARATIVE STATEMENT OF EXPENDITURES	$ 358,098,007.08	$ 314,684,363.76	$ 43,413,643.32

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-9

COMPARATIVE STATEMENT OF UNRESTRICTED REVENUE TO BUDGET

		Actual Fiscal 1982	Budget Fiscal 1983	Actual Fiscal 1983	Over (Under) Budget
(1)	Beer.	$ 6,063,669	$ 6,975,000	$ 6,885,434	$(89,566)
	Board and Care.	17,308,728	19,300,000	16,225,209	(3,074,791)
	Business Profits Tax.	79,737,252	82,300,000	72,535,316	(9,764,684)
	Estate and Legacy Tax	9,321,227	10,000,000	10,580,393	580,393
	Insurance	16,529,912	18,575,000	16,383,696	(2,191,304)
	Intangible Tax.	15,070,913	16,750,000	16,848,650	98,650
(1)	Liquor.	42,386,108	45,200,000	42,464,860	(2,735,140)
	Meals and Rooms	38,538,995	46,270,000	44,279,155	(1,990,845)
	Parks Income.	3,230,250	3,750,000	2,112,609	(1,637,391)
	Other	19,903,895	26,875,000	25,714,983	(1,160,017)
	Greyhound Racing.	7,259,519	7,100,000	7,226,754	126,754
	Harness Racing.	117,477	400,000	135,327	(264,673)
	Thoroughbred Racing	....	....	100	100
	Real Estate Transfer Tax. . . .	5,164,165	6,400,000	7,581,020	1,181,020
	Telephone	7,244,130	8,600,000	5,328,411	(3,271,589)
	Tobacco	26,211,973	26,500,000	25,959,648	(540,352)
	Utilities	670,971	1,400,000	519,529	(880,471)
	Sale of Realty.	....	6,200,000	1,652,336	(4,547,664)
	Sweepstakes Revenue	610,234	3,850,000	4,121,193	271,193
	Savings Bank Tax.	5,235,082	5,200,000	5,626,930	426,930
	Sub Total.	$ 300,604,500	$ 341,645,000	$ 312,181,553	$(29,463,447)
(2)	Change in Accounting Principle.	10,181,381	....	....	....
		$ 310,785,881	$ 341,645,000	$ 312,181,553	$(29,463,447)

Notes: (1) The Liquor and Beer Revenues are included for legal compliance and budgetary comparison. However, these activities are reported separately in the Enterprise Fund per Generally Accepted Accounting Principles.

(2) Change in accounting principle of $10,181,381 records the following revenues on an accrual basis: Beer, $566,121; Business Profits, $5,097,033; Estate and Legacy, $1,483,266; Intangible Tax, $221,100; Real Estate Transfers, $543,792; and Meals and Rooms, $2,270,069.

EXHIBIT I

STATE OF NEW HAMPSHIRE
COMBINING BALANCE SHEET - BUDGETARY BASIS
ALL SPECIAL REVENUE FUNDS
JUNE 30, 1983

ASSETS	HIGHWAY FUND	FISH & GAME FUND	SPECIAL FUND	Total June 30, 1983	Total June 30, 1982
Cash and Temporary Investments	$ 16,569,283	$ 455,266	$(4,750,920)	$ 12,273,629	$ 10,871,762
Cash Other	117,745	-	298,493	416,238	16,244
Cash Equivalents	3,014,890	44,528	2,942,662	6,002,080	-
Revolving Funds	50,000	1,000	-	51,000	51,000
Account Receivable	9,115,307	475,042	13,091,236	22,681,585	22,124,002
Federal Funds Obligated Not Currently Reimbursable	52,113,905	-	-	52,113,905	44,601,151
Taxes Receivable	8,257,754	-	-	8,257,754	7,380,951
Bonds Authorized and Unissued	50,997,935	-	-	50,997,935	47,591,493
Inventories	733,416	-	-	733,416	617,956
Total Assets	$ 140,970,235	$ 975,836	$ 11,581,471	$ 153,527,542	$ 133,254,559
LIABILITIES AND FUND EQUITY					
LIABILITIES:					
Accounts Payable	$ 4,470,906	$ 69,224	$ 5,990,554	$ 10,530,684	$ 5,126,592
Taxes Due Towns	2,486,642	-	-	2,486,642	2,418,059
Temporary Loans	5,000,000	-	-	5,000,000	-
Prepaid Revenue	-	-	-	-	282,179
Total Liabilities	11,957,548	69,224	5,990,554	18,017,326	7,826,830
FUND EQUITY:					
Fund Balance:					
Reserve for Encumbrances	70,713,570	151,537	11,611,324	82,476,431	69,742,990
Unexpended Balance of Appropriation	46,849,043	(19,579)	(6,020,407)	40,809,057	45,432,002
Unappropriated Surplus	11,450,074	774,654	-	12,224,728	10,252,737
Total Fund Equity	129,012,687	906,612	5,590,917	135,510,216	125,427,729
Total Liabilities and Fund Equity	$ 140,970,235	$ 975,836	$ 11,581,471	$ 153,527,542	$ 133,254,559

EXHIBIT II

STATE OF NEW HAMPSHIRE
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGETARY BASIS
JUNE 30, 1983

	HIGHWAY FUND	FISH & GAME FUND	SPECIAL FUND	TOTAL FOR THE YEAR ENDED June 30, 1983	TOTAL FOR THE YEAR ENDED June 30, 1982
REVENUES:					
Special Taxes	$ -	$ -	$ 82,558	$ 82,558	$ 38,547
Business License Taxes	60,627,824	-	-	60,627,824	58,791,318
Non-Business License Taxes	22,864,811	3,274,015	-	26,138,826	25,589,887
Fees	8,492,462	14,449	138,518	8,645,429	8,387,634
Fines, Penalties & Interest	302,779	29,797	263,246	595,822	424,935
Grants from Federal Government	55,653,346	906,408	144,682,751	201,242,505	184,347,830
Grants from Private & Local Sources	5,262,427	15,202	18,807,038	24,084,667	21,205,705
Rents & Leases	7,198	-	-	7,198	20,152
Interest, Premiums & Discounts	241,346	12,530	150,759	404,635	718,947
Sale of Commodities	38,715	34,465	24,216	97,396	94,923
Sale of Services	1,053,153	168,312	294,647	1,516,112	1,299,843
Assessments	-	-	16,108,716	16,108,716	14,949,133
Grants from Other Agencies	33,775	294,481	966,622	1,294,878	1,691,142
Miscellaneous	291,619	328,936	235,174	855,729	1,567,501
Total Revenue	154,869,455	5,078,595	181,754,245	341,702,295	319,127,497
OTHER FINANCING SOURCES:					
Transfers	733,213	47,935	62,512,241	63,293,389	66,472,475
Bonds Authorized and Unissued	5,075,000	-	-	5,075,000	7,500,000
Miscellaneous	64,591	1,003	-	65,594	824,887
Total Revenues and Other Sources	160,742,259	5,127,533	244,266,486	410,136,278	393,924,859
EXPENDITURES:					
General Government	-	-	7,314,202	7,314,202	8,836,561
Administration of Justice and Public Protection	202,553	-	7,684,379	7,886,932	7,896,610
Resource Protection & Development	-	4,653,146	5,168,350	9,821,496	6,680,024
Transportation	84,474,956	-	5,897,612	90,372,568	87,135,021
Health & Social Services	-	-	165,443,057	165,443,057	158,161,218
Education	-	-	35,206,509	35,206,509	36,097,440
Debt Service	5,215,300	-	10,175,148	15,390,448	13,733,100
Capital Outlays	61,293,280	157,832	1,026,753	62,477,865	49,590,830
Total Expenditures	151,186,089	4,810,978	237,916,010	393,913,077	368,130,804
OTHER USES:					
Transfers	357,056	83,713	5,699,945	6,140,714	11,760,405
Total Expenditures and Other Uses	151,543,145	4,894,691	243,615,955	400,053,791	379,891,209
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	9,199,114	232,842	650,531	10,082,487	14,033,650
Fund Balance, July 1	119,813,573	673,770	4,940,386	125,427,729	111,394,079
Fund Balance, June 30	$ 129,012,687	$ 906,612	$ 5,590,917	$ 135,510,216	$ 125,427,729

EXHIBIT B-1

STATE OF NEW HAMPSHIRE
HIGHWAY FUND - BUDGETARY BASIS
BALANCE SHEET
JUNE 30, 1983

ASSETS	June 30, 1983	June 30, 1982
Cash and Temporary Investments	$ 16,569,283	$ 15,758,054
Cash Other	117,745	-
Cash Equivalents	3,014,890	-
Revolving Fund	50,000	50,000
Accounts Receivable	9,115,307	8,803,718
Federal Funds Obligated Not Currently Reimbursable	52,113,905	44,601,151
Taxes Receivable	8,257,754	7,380,951
Bonds Authorized and Unissued	50,997,935	47,591,493
Inventories	733,416	617,956
Total Assets	$ 140,970,235	$ 124,803,323
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
Accounts Payable	$ 4,470,906	$ 2,320,447
Prepaid Revenue	-	251,244
Taxes Due Towns	2,486,642	2,418,059
Temporary Loans	5,000,000	-
Total Liabilities	11,957,548	4,989,750
FUND EQUITY:		
Fund Balance:		
Reserve for Encumbrances	70,713,570	64,343,314
Unexpended Balance of Appropriations	46,849,043	45,663,924
Unappropriated Surplus	11,450,074	9,806,335
Total Fund Equity	129,012,687	119,813,573
Total Liabilities and Fund Equity	$ 140,970,235	$ 124,803,323

STATE OF NEW HAMPSHIRE
HIGHWAY FUND - BUDGETARY BASIS

EXHIBIT B-2

STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

	Fiscal Year Ended June 30	
	1983	1982
REVENUES:		
Business License Taxes	$ 60,627,824	$ 58,791,318
Non-Business License Taxes	22,864,811	22,629,488
Fees	8,492,462	8,251,110
Fines, Penalties & Interest	302,779	166,644
Grants from Federal Government	55,653,346	49,191,646
Grants from Private & Local Sources	5,262,427	4,308,589
Rents & Leases	7,198	20,152
Interest, Premiums & Discounts	241,346	529,445
Sale of Commodities	38,715	32,280
Sale of Services	1,053,153	1,035,295
Grants from Other Agencies	33,775	67,813
Miscellaneous	291,619	322,965
Total Revenue	154,869,455	145,346,745
OTHER FINANCING SOURCES:		
Transfer from General Fund	733,213	908,944
Bonds Authorized and Unissued	5,075,000	7,500,000
Miscellaneous	64,591	824,887
Total Revenue and Other Sources	160,742,259	154,580,576
EXPENDITURES:		
Administration of Justice & Public Protection	202,553	210,570
Transportation	84,474,956	81,456,160
Debt Service	5,215,300	6,378,433
Capital Outlays	61,293,280	48,244,866
Total Expenditures	151,186,089	136,290,029
OTHER USES:		
Transfer to General	305,600	998,932
Transfer to Fish and Game	42,540	36,711
Transfer to Capital	8,916	-
Total Expenditures and Other Uses	151,543,145	137,325,672
Excess of Revenues and Other Sources Over Expenditures and Other Uses	9,199,114	17,254,904
FUND BALANCE - JULY 1	119,813,573	102,558,669
FUND BALANCE - JUNE 30	$ 129,012,687	$ 119,813,573

STATE OF NEW HAMPSHIRE
HIGHWAY FUND - BUDGETARY BASIS

EXHIBIT B-3

COMPARATIVE STATEMENT OF EXPENDITURES BY OBJECT

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
PERSONNEL SERVICES			
Permanent Employees	$ 21,237,864	$ 21,557,875	$(320,011)
Temporary Employees	762,971	973,722	(210,751)
Professional Fees & Per Diem	5,176,573	5,494,776	(318,203)
Overtime	2,286,547	2,808,104	(521,557)
Longevity Payments - Permanent	387,601	371,600	16,001
Longevity Payments - Temporary	....	(4,200)	4,200
Total Personnel Services	29,851,556	31,201,877	(1,350,321)
SUPPLIES AND MATERIALS			
Supplies (Consumable)	1,122,215	1,351,015	(228,800)
Publications	14,059	8,671	5,388
Drugs & Medicines	8,150	15,928	(7,778)
Fuel (Non-Vehicular)	231,895	330,062	(98,167)
Highway Materials	11,784,569	10,564,701	1,219,868
Total Supplies and Materials	13,160,888	12,270,377	890,511
SUBSISTENCE & SUPPORT OF PERSONS			
Food (Human Consumption)	210	....	210
Clothing	3,986	1,903	2,083
Total Subsistence & Support of Persons	4,196	1,903	2,293
COMMUNICATIONS SERVICE			
Telephone and Telegraph	228,139	205,838	22,301
Postage	59,297	45,951	13,346
Total Communications Service	287,436	251,789	35,647

STATE OF NEW HAMPSHIRE
HIGHWAY FUND - BUDGETARY BASIS

EXHIBIT B-3

COMPARATIVE STATEMENT OF EXPENDITURES BY OBJECT

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
TRAVEL EXPENSE			
In-State Travel			
Per Diem in Lieu of Expenses	$ 40,075	$ 48,293	$(8,218)
Meals	14,600	24,667	(10,067)
Hotel	13,526	19,410	(5,884)
Mileage, Privately Owned	406,699	352,997	53,702
Operation State Cars	633,614	580,810	52,804
Miscellaneous	79	5	74
Out-of-State Travel			
Common Carriers	3,755	4,317	(562)
Meals	1,032	897	135
Hotel	3,558	2,654	904
Mileage, Private Cars	179	....	179
Miscellaneous	1,599	1,009	590
Total Travel Expense	1,118,716	1,035,059	83,657
TRANSPORTATION	13,925	15,906	(1,981)
PRINTING & BINDING			
Printing & Binding	175	227	(52)
Duplicating Supplies	1,234	29,709	(28,475)
Total Printing & Binding	1,409	29,936	(28,527)
ADVERTISING	45,562	32,701	12,861
HEAT, LIGHT & POWER	817,177	811,815	5,362
RENTS & RENTALS	6,661,772	7,990,267	(1,328,495)

STATE OF NEW HAMPSHIRE
HIGHWAY FUND - BUDGETARY BASIS

EXHIBIT B-3

COMPARATIVE STATEMENT OF EXPENDITURES BY OBJECT

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
REPAIRS AND ALTERATIONS			
Contract Repairs - Equipment	$ 179,163	$ 140,911	$ 38,252
Repairs (Buildings & Grounds)	12,029	80,434	(68,405)
Other Repairs	145,344	60,028	85,316
Maintenance Supplies - Equipment	185,215	187,923	(2,708)
Maintenance Supplies - Buildings & Grounds	167,263	132,116	35,147
Total Repairs & Alterations	689,014	601,412	87,602
MOTOR VEHICLE UPKEEP	3,057,263	3,424,251	(366,988)
MISCELLANEOUS			
Insurance and Bond Premiums	158,955	123,540	35,415
Membership Fees	39,282	15,301	23,981
Miscellaneous	(1,242,750)	(2,444,892)	1,202,142
Total Miscellaneous	(1,044,513)	(2,306,051)	1,261,538
GRANTS AND SUBSIDIES			
Pension/Accident Payment	265,614	210,288	55,326
Interagency Grants	16,998,032	15,735,007	1,263,025
FICA	1,601,150	1,675,593	(74,443)
Blue Cross	2,070,079	1,733,611	336,468
United Life	15,145	14,141	1,004
Group I Retirement Permanent	740,343	702,033	38,310
Dental Benefits Permanent	331,840	....	331,840
FICA - Temporary	51,610	156,689	(105,079)
Dental Benefits	....	213,429	(213,429)
Blue Cross - Temporary	(2,371)	(56)	(2,315)
United Life - Temporary	(18)	....	(18)
Refunds	140	1,966	(1,826)
Group I Retirement Temporary	(698)	31,372	(32,070)
Dental Benefits Temporary	112	....	112

STATE OF NEW HAMPSHIRE
HIGHWAY FUND - BUDGETARY BASIS

EXHIBIT B-3

COMPARATIVE STATEMENT OF EXPENDITURES BY OBJECT

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
GRANTS AND SUBSIDIES (Cont.)			
Refund of Taxes	$ 24,445	$ 15,571	$ 8,874
Grants	7,917,684	5,815,844	2,101,840
Total Grants & Subsidies	30,013,107	26,305,488	3,707,619
DEBT SERVICE			
Debt Payment	....	90,000	(90,000)
Bond Principal Payments	3,600,000	4,400,000	(800,000)
Bond Interest Payments	1,615,300	1,879,250	(263,950)
Interest	....	9,183	(9,183)
Total Debt Service	5,215,300	6,378,433	(1,163,133)
CAPITAL OUTLAYS			
Motor Vehicles	4,319	6,992	(2,673)
Office Equipment & Furnishings	2,928	5,020	(2,092)
Educational Equipment	154	2,838	(2,684)
Construction Repair - Equipment	55,246	67,165	(11,919)
Engineering Instruction & Equipment	5,306	4,515	791
Land and Interest in Land	5,687,613	3,560,881	2,126,732
Highway Contract Payment	54,830,473	42,918,058	11,912,415
Miscellaneous Equipment	8,858	1,074	7,784
Replacement - Motor Vehicles	591,303	1,622,916	(1,031,613)
Replacement - Office Equipment	2,624	3,160	(536)
Replacement - Other Equipment	....	7,731	(7,731)
Replacement - Repair Equipment	33,442	30,944	2,498
Replacement - Engineering Equipment	526	1,670	(1,144)
Replacement - Miscellaneous Equipment	70,490	11,902	58,588
Total Capital Outlays	61,293,282	48,244,866	13,048,416
TOTAL EXPENDITURES BY OBJECT	$ 151,186,090	$ 136,290,029	$ 14,896,061

STATE OF NEW HAMPSHIRE
HIGHWAY FUND - BUDGETARY BASIS

EXHIBIT B-4

ANALYSIS OF UNAPPROPRIATED SURPLUS
Fiscal Year Ended June 30, 1983

Unappropriated Surplus - June 30, 1982			$ 9,806,335.31
Adjustments			
Credits to Surplus:			
Bonds Authorized	$ 5,075,000.00		
Inventory Adjustment	115,460.16	$ 5,190,460.16	
Charges to Surplus:			
Transfers:			
Unemployment Compensation	14,307.84		
Safety Department	151,001.26		
Superior Court	15,902.61		
Marine Gas Tax	85,079.15		
Workman Compensation	140,785.94		
Public Works & Highways	3,592,366.90		
Prior Year Refund	29,605.88		
Eminent Domain	15,765.28		
Cost of Issuing Bonds	8,915.87		
Interest on Loans	45,623.24	4,099,353.97	
			1,091,106.19
			10,897,441.50
Budget Summary			
Unrestricted Revenue - FY 1983		93,550,149.77	
Appropriations Net of Estimated Revenue	102,867,812.85		
Less: Lapses	9,870,296.25	92,997,516.60	
			552,633.17
Unappropriated Surplus - June 30, 1983			$ 11,450,074.67

STATE OF NEW HAMPSHIRE
HIGHWAY FUND - BUDGETARY BASIS

EXHIBIT B-5

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
BUSINESS LICENSE TAXES			
Gasoline Road Toll	$ 58,325,295.17	$ 57,106,711.76	$ 1,218,583.41
Other Road Toll.	2,302,529.23	1,684,606.34	617,922.89
Total	60,627,824.40	58,791,318.10	1,836,506.30
NON-BUSINESS LICENSE TAXES			
Motor Vehicle Registrations.	20,938,730.75	20,574,225.80	364,504.95
Motor Vehicle Operators.	1,928,371.00	2,040,595.50	(112,224.50)
Over & Short Account - Motor Vehicles.	(4,268.88)	2,874.75	(7,143.63)
Tellers Over/Short	(2,426.60)	(977.35)	(1,449.25)
Motor Vehicle - NCR Overslips.	(4,404.97)	12,769.68	(8,364.71)
Total	22,864,811.24	22,629,488.38	235,322.86
FEES			
Non-driver Identification Card	4,844.50	4,439.00	405.50
Validation Stamp Deposit	525.00	....	525.00
Reflectorized Plate Fee.	369,758.00	316,979.10	52,778.90
Inspection Station Fees.	33,495.00	32,250.00	1,245.00
Motor Vehicle Miscellaneous Fees	1,558,454.96	1,583,957.19	(25,502.23)
Certificate of Title	504,602.00	464,525.50	40,076.50
Inspection Stickers.	213,851.10	202,482.90	11,368.20
Junkyard Licenses.	4,760.00	4,340.00	420.00
Registration Add-on.	2,860,511.47	2,802,266.87	58,244.60
Original License Add-on.	324,416.00	303,811.90	20,604.10
Renewal License Add-on	710,740.80	764,450.40	(53,709.60)
Registration-Certified Copy Add-on	15,590.40	16,515.10	(924.70)
Original Title Add-on.	457,014.60	414,220.45	42,794.15
Duplicate Title Add-on	5,817.70	6,575.45	(757.75)
Inspection Stickers.	499,042.13	465,027.50	34,014.63
License Restoration.	25,630.50	18,578.00	7,052.50
Road Toll- Other Add-on.	903,408.32	850,691.10	52,717.22
Total	8,492,462.48	8,251,110.46	241,352.02

STATE OF NEW HAMPSHIRE
HIGHWAY FUND - BUDGETARY BASIS

EXHIBIT B-5

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
FINES AND PENALTIES			
Road Toll Fines.	$ 302,779.36	$ 166,643.89	$ 136,135.47
GRANTS FROM FEDERAL GOVERNMENT			
Off System Railroad Crossing	(7,677.23)	(28,749.78)	21,072.55
FHWA Supportive Services	61,580.11	62,064.05	(483.94)
Promote Bicycle Safety	(16,404.87)	16,404.87	(32,809.74)
Trans Quarter Highway.	(1,417.23)	379,045.98	(380,463.21)
Trans Off System Railroad Crossing	(9,025.81)	....	(9,025.81)
Interstate Resurfacing	1,827,985.31	435,892.95	1,392,092.36
F. A. Primary - RRR.	210,532.98	....	210,532.98
Federal Air Interstate - HPR	12,231,146.97	20,272,330.10	(8,041,183.13)
Outdoor Advertising Bonus.	....	(356.00)	356.00
Interstate - RRR	(12,445.35)	90,955.85	(103,401.20)
Highway Accident Study	23,387.54	....	23,387.54
Federal Aid Urban "C".	6,003,627.01	16,601,218.60	(10,597,591.59)
Federal Air Urban "C" State.	14,312,468.16	5,891,254.76	8,421,213.40
Federal Land Funds	343,500.06	(223,884.00)	567,384.06
Forest Highways.	50,885.66	94,552.95	(43,667.29)
Highway Beautification	(6,278.03)	2,621.60	(8,899.63)
Outdoor Advertising.	53,458.54	6,800.48	46,658.06
Junkyards.	668.19	....	668.19
Bicycle Grant - Laconia.	18,036.70	6,499.29	11,537.41
Alternate Route - Franconia.	118,782.74	122,254.99	(3,472.25)
Federal Aid Priority Primary	428,225.77	232,435.39	195,790.38
Mine Safety & Health Administration.	13,272.57	5,522.48	7,750.09
Federal Aid Access Control	2,605,783.96	1,848,709.17	757,074.79
Candia-Raymond Project	17,360,109.35	3,362,283.93	13,997,825.42
Mass Transit Network - Town of Newport	43,142.40	13,788.49	29,353.91
Total	55,653,345.50	49,191,646.15	6,461,699.35

STATE OF NEW HAMPSHIRE
HIGHWAY FUND - BUDGETARY BASIS

EXHIBIT B-5

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
GRANTS FROM LOCAL GOVERNMENT			
Federal Aid Urban D City of Manchester	$ 217,912.25	$ 816,466.44	$(598,554.19)
Bridge Replacement	1,639,277.90	52,282.97	1,586,994.93
State Aid Reconstruction	109,508.10	84,857.74	24,650.36
State Aid Construction	7,000.00	8,500.00	(1,500.00)
State Aid Bridge Construction	8,103.63	109,394.55	(101,290.92)
Town Road Bridge	81,262.20	212,840.91	(131,578.71)
Aid Urban "D" City	595,598.74	566,399.05	29,199.69
Economic Growth Center	128,726.37	30,606.34	98,120.03
Safer Road Demo	9,790.24	20,966.78	(11,176.54)
Income Added to Appropriation	1,706,157.19	1,970,737.45	(264,580.26)
State Funds Town Road Aid	251,244.42	114,837.06	136,407.36
Off System Railroad	1,375.16	....	1,375.16
Railroad Grade Crossing	18,974.70	34,334.12	(15,359.42)
Federal Aid-Primary	250,000.00	50,375.00	199,625.00
Piscataqua Bridge	21,284.92	45,466.55	(24,181.63)
Turnpike Bridge Maintenance Crew - Central	86,484.41	76,209.64	10,274.77
Turnpike Bridge Maintenance Crew - Spaulding	86,484.41	76,209.64	10,274.77
Turnpike Bridge Maintenance Crew - B-5	43,242.21	38,104.82	5,137.39
Total	5,262,426.85	4,308,589.06	953,837.79
RENTS AND LEASES	7,197.50	20,152.35	(12,954.85)
INTEREST, PREMIUM AND DISCOUNT			
Premium - Temporary Loans	95.00	....	95.00
Interest - Surplus Funds in Treasury	241,250.87	529,444.68	(288,193.81)
Total	241,345.87	529,444.68	(288,098.81)

STATE OF NEW HAMPSHIRE
HIGHWAY FUND - BUDGETARY BASIS

EXHIBIT B-5

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
SALE OF COMMODITIES			
Plans, Maps and Signs	$ 38,714.73	$ 32,280.33	$ 6,434.40
SALE OF SERVICES			
Highway Garage	282,537.77	428,157.16	(145,619.39)
Highway Garage - Other Income	183,846.02	207,482.16	(23,636.14)
Sale of Service	586,769.03	399,655.65	187,113.38
Total	1,053,152.82	1,035,294.97	17,857.85
MISCELLANEOUS			
Sale of Land, Building and Equipment	136,834.88	218,627.00	(81,792.12)
Radio Repair Income	34,100.49	38,542.38	(4,441.89)
Judgements & Recoveries	2,871.06	....	2,871.06
Miscellaneous Sales	36,617.94	36,405.20	212.74
Reimbursement to Highway Expense	81,195.00	29,389.18	51,805.82
Total	291,619.37	322,963.76	(31,344.39)
INTERAGENCY TRANSFER			
Speed Zone Monitoring	....	2,056.54	(2,056.54)
Transfer from Highway Safety	24,047.59	51,791.74	(27,744.15)
Skid Testing	....	19,808.15	(19,808.15)
Transfer from Highway Safety	6,548.18	42,628.81	(36,080.63)
Carpool Promotion Project	3,179.00	....	3,179.00
Highway Transfer Manifest	....	(48,472.66)	48,472.66
Total	33,774.77	67,812.58	(34,037.81)
TOTAL HIGHWAY FUND STATEMENT OF REVENUE BY SOURCE	$ 154,869,454.89	$ 145,346,744.71	$ 9,522,710.18

STATE OF NEW HAMPSHIRE
HIGHWAY FUND - BUDGETARY BASIS

EXHIBIT B-6

HIGHWAY FUND EXPENDITURES	Fiscal Year Ended June 30 1983	Fiscal Year Ended June 30 1982	Increase (Decrease)
DEPARTMENT OF SAFETY	$ 202,552.89	$ 210,569.62	$(8,016.73)
TRANSPORTATION			
Public Works and Highways	145,768,236.58	129,701,026.43	16,067,210.15
DEBT SERVICE			
Interest and Cost of Bonds Issued	5,215,300.00	6,378,432.50	(1,163,132.50)
TOTAL HIGHWAY FUND EXPENDITURES	$ 151,186,089.47	$ 136,290,028.55	$ 14,896,060.92

STATE OF NEW HAMPSHIRE
HIGHWAY FUND - BUDGETARY BASIS

STATEMENT OF APPROPRIATION OPERATIONS
Fiscal Year Ended June 30, 1983

	Balance June 30, 1982	Appropriations	Restricted Revenue
SAFETY			
Reflectorized Plates Inventory	$ 216,384.04	$..............	$ 369,758.00
Refund Prior Year Unrestricted Revenue	....	....	....
Capital Budget Chp. 435 RS 1979	499,292.12	....	....
Total Safety	715,676.16	....	369,758.00
PUBLIC WORKS AND HIGHWAYS			
Debt Service	....	5,215,300.00	....
Administration	48,305.03	2,206,953.91	48,531.00
Engineering	98,983.34	10,085,150.01	....
Materials and Research	3,532.55	1,174,527.10	....
Mechanical Division	467,910.18	4,378,164.91	....
Public Works & Highways Planning and Economics	2,252.77	967,715.33	....
Road Maintenance	74,382.15	33,306,961.25	46,880.77
Bridge Maintenance	160,635.95	2,875,465.13	23,773.50
Traffic Division - Marking	242,696.76	2,610,519.00	67,009.73
Claims	63,594.31	230,105.51	....
Turnpike Bridge Maintenance Crew	450.00	....	216,211.03
Piscataqua Bridge Maintenance	....	72,734.56	21,284.92
Maintenance to Class 5 Highways	....	400,000.00	....
Accident and Compensation	....	252,977.54	....
Special Retirement	....	564,935.00	....
Transfer to Other Agencies	....	14,015,891.60	....
Highway Accident Evaluation	(18,030.84)	....	47,435.13
Skid Testing	15,167.50	....	....
Municipal Traffic Engineer	15,823.30	....	6,548.18
Carpool Promotion Project	....	....	3,179.00
State Share - Benefits	....	....	....
Land & Buildings Account	6,651.00	439,001.00	....
Federal Air Interstate	20,048,848.12	1,998,330.54	13,555,145.82
Interstate - RRR	(306,284.33)	171,361.00	(12,445.35)
Primary	(84,578.91)	433,409.23	....
Secondary	.53	246,066.74	....

EXHIBIT B-7

Transfers In (Out)	Total Available	Expenditures	Encumbrances	Lapsed to Surplus	Balance June 30, 1983
$..............	$ 586,142.04	$ 178,192.73	$ 351,283.80	$..............	$ 56,665.51
24,360.16	24,360.16	24,360.16	....	....	....
....	499,292.12	....	....	....	499,292.12
24,360.16	1,109,794.32	202,552.89	351,283.80	....	555,957.63
....	5,215,300.00	5,215,300.00	....	....	....
(116,318.68)	2,187,471.26	2,089,570.60	6,637.12	91,263.54	....
(1,177,388.26)	9,006,745.09	8,459,340.06	22,384.14	525,020.89	....
(45,891.62)	1,132,168.03	1,062,863.27	8,157.80	61,146.96	....
(2,053,617.19)	2,792,457.90	2,171,473.36	96,980.67	524,003.87	....
(120,858,22)	849,109.88	792,146.88	2,215.13	54,747.87	....
(187,747.78)	33,240,476.39	31,448,221.30	1,088,229.44	704,025.65	....
(196,634.91)	2,863,239.67	2,667,765.35	62,891.79	132,582.53	....
(128,946.79)	2,791,278.70	2,622,262.99	97,831.73	71,183.98	....
143,094.67	436,794.49	309,892.69	89,607.92	37,293.88	....
....	216,661.03	216,661.03	....	....	....
(6,345.10)	87,674.38	82,230.59	....	5,443.79	....
....	400,000.00	400,000.00	....	....	....
59,637.48	312,615.02	300,460.03	....	12,154.99	....
95,000.00	659,935.00	621,076.99	....	38,858.01	....
3,619,822.89	17,635,714.49	15,529,804.55	....	2,105,909.94	....
30,500.00	59,904.29	92,493.96	....	....	(32,589.67)
....	15,167.50	....	....	....	15,167.50
....	22,371.48	7,178.97	....	....	15,192.51
....	3,179.00	4,963.09	5,000.00	....	(6,784.09)
....	....	43,984.72	....	(43,984.72)	....
177,438.29	623,090.29	550,023.62	....	73,066.67	....
....	35,602,324.48	16,664,042.83	15,664,853.65	....	3,273,428.00
....	(147,368.68)	12,722.05	87,233.88	....	(247,324.61)
....	348,830.32	....	....	....	348,830.32
....	246,067.27	....	....	....	246,067.27

STATE OF NEW HAMPSHIRE
HIGHWAY FUND - BUDGETARY BASIS

STATEMENT OF APPROPRIATION OPERATIONS
Fiscal Year Ended June 30, 1983

PUBLIC WORKS AND HIGHWAYS (Cont.)	Balance June 30, 1982	Appropriations	Restricted Revenue
Urban	$ 125.00	$...............	$..............
Requested Maintenance and Repair	(241,257.90)	....	572,748.77
Off Highway System	(63,734.32)	....	....
State Funds Trunk Line Reconstruction	28,003.02	....	....
State Funds State Aid Reconstruction	825,532.05	150,000.00	147,231.07
State Funds State Aid Construction	585,172.38	150,000.00	7,000.00
State Funds Town Road Aid	2,677,161.54	1,900,000.00	720,563.11
Betterment	2,562,535.71	5,500,000.00	....
State Funds State Aid Bridge Construction	1,452,851.06	350,000.00	8,103.63
State Funds Town Road Bridge	3,205,667.04	800,000.00	81,262.20
State Funds - Federal Land Fund	384,897.41	....	343,500.06
Forest Highways	182,484.29	....	50,885.66
Highway Beautification 1965	31,953.40	....	(6,278.03)
Legislative Special Outdoor Advertising	271,990.37	....	53,458.54
Legislative Special Junkyards	39,371.70	....	668.19
State Funds State Subsidy	769.56	7,189,751.00	....
Salary Adjustment	....	....	....
Benefit Adjustment Fund	....	....	....
Federal Aid Primary	12,236,985.66	1,076,543.00	9,662,755.02
Alternate Route Franconia	4,765,829.30	....	118,782.74
Primary - RRR	396,860.00	358,849.00	210,532.98
Federal Aid Access Control Demo	1,641,111.66	....	2,605,783.96
Federal Aid Secondary	2,044,437.42	376,703.00	1,167,152.79
Secondary - RRR	138,867.00	125,566.00	....
Federal Aid Urban	291,639.17	291,551.29	5,030.65
Federal Aid Priority	10,962,211.81	....	(6,565,609.81)
Candia Raymond Project	7,489,996.67	....	17,360,109.35
Federal Aid Urban D Funds	8,460,508.23	247,334.00	4,964,768.41
Metropolitan Transit Agency	(53,381.37)	36,165.00	170,014.64
HPR Federal Revenue	(508,134.04)	....	503,986.46

EXHIBIT B-7

Transfers In (Out)	Total Available	Expenditures	Encumbrances	Lapsed to Surplus	Balance June 30, 1983
$...............	$ 125.00	$...............	$...............	$ 41,162.53	$(41,037.53)
....	331,490.87	511,541.85	....	24,674.31	(204,725.29)
....	(63,734.32)	....	....	(63,734.32)	....
....	28,003.02	....	....	....	28,003.02
....	1,122,763.12	411,990.94	10,336.00	75,873.66	624,562.52
....	742,172.38	315,174.94	103,429.03	....	323,568.41
....	5,297,724.65	2,935,525.75	....	....	2,362,198.90
....	8,062,535.71	3,605,313.01	2,394,908.72	....	2,062,313.98
....	1,810,954.69	182,912.44	4,598.55	5,353.81	1,618,089.89
....	4,086,929.24	443,778.62	38,000.34	14,500.92	3,590,649.36
....	728,397.47	....	465,083.38	....	263,314.09
....	233,369.95	....	46,171.80	....	187,198.15
....	25,675.37	5,320.00	....	20,355.37	....
....	325,448.91	9,976.18	177,799.84	7,658.87	130,014.02
....	40,039.89	800.00	12,007.83	....	27,232.06
262,261.00	7,452,781.56	7,451,465.73	....	....	1,315.83
2,142,000.00	2,142,000.00	....	....	2,142,000.00	....
428,400.00	428,400.00	....	....	428,400.00	....
....	22,976,283.68	11,604,542.43	12,109,082.56	....	(737,341.31)
....	4,884,612.04	82,308.03	280,710.65	....	4,521,593.36
....	966,241.98	....	....	....	966,241.98
....	4,246,895.62	1,996,696.13	1,823,277.49	....	426,922.00
....	3,588,293.21	546,222.14	1,629,778.21	....	1,412,292.86
....	264,433.00	....	....	....	264,433.00
....	588,221.11	144.09	....	....	588,077.02
....	4,396,602.00	(26,111.19)	....	....	4,422,713.19
....	24,850,106.02	10,043,164.52	14,107,710.17	....	699,231.33
....	13,672,610.64	3,738,601.20	4,609,587.33	498,053.27	4,826,368.84
....	152,798.27	206,146.48	22,957.36	....	(76,305.57)
....	(4,147.58)	25,450.00	....	550,877.36	(580,474.94)

STATE OF NEW HAMPSHIRE
HIGHWAY FUND - BUDGETARY BASIS

STATEMENT OF APPROPRIATION OPERATIONS
Fiscal Year Ended June 30, 1983

PUBLIC WORKS AND HIGHWAYS (Cont.)	Balance June 30, 1982	Appropriations	Restricted Revenue
Transitional Quarter Highway	$ 1,068,970.39	$ 505,913.20	$(1,417.23)
Transitional Off System Railroad Crossing	(48,079.57)	....	(9,025.81)
Off-System Railroad Crossing	160,504.40	....	(6,302.07)
Highway Inventory	....	....	....
Remove Roadside Obstacles	579,143.41	....	296,344.16
Railroad Grade Crossing	925,640.42	....	626,563.39
Spot Improvement	1,463,657.06	....	(465.38)
Safer Off System	1,568,831.18	122,174.00	374,266.35
Pavement Marking	(103,164.84)	6,002.00	(394,438.01)
Bridge Replacement - On System	6,472,443.62	1,699,525.00	13,102,078.85
Economic Growth Center	946,551.01	43,022.00	636,311.84
Blue Star Highway Improvement	64,420.10	....	....
Central New Hampshire Turnpike	2,610,002.66	....	....
Spaulding Turnpike Construction	5,299,149.84	....	....
Chapter 542:5 Laws 1981 RS	1,500,000.00	....	....
Manchester Access Ramp	4,900,000.00	....	....
FHWA Supportive Service	1,751.18	....	61,580.11
Mass Transit Network - Town of Newport	13,947.78	....	43,142.40
Speed Zone Monitoring Program	(490.96)	....	....
Bikeway Demonstration Project	205,180.95	....	(16,404.87)
Bicycle Program	6,499.29	....	18,036.70
Mine Safety - Health Administration	....	....	13,272.57
Hiring Freeze Fund	....	....	....
General Fund Overhead	....	292,395.00	....
Bonding State Overhead	....	750.00	....
Traffic Division Facility	1,005,810.00	....	....
Total Public Works and Highways	109,291,561.15	102,867,812.85	60,949,547.12
TOTAL HIGHWAY FUND	$110,007,237.31	$ 102,867,812.85	$ 61,319,305.12

EXHIBIT B-7

Transfers In (Out)	Total Available	Expenditures	Encumbrances	Lapsed to Surplus	Balance June 30, 1983
$..............	$ 1,573,466.36	$(4,332.78)	$ 170,306.97	$..............	$ 1,407,492.17
....	(57,105.38)	1,829.99	....	....	(58,935.37)
....	154,202.33	64,280.12	31,614.33	....	58,307.88
....	....	143,823.35	....	(143,823.35)	....
....	875,487.57	891,425.99	393,365.22	....	(409,303.64)
....	1,552,203.81	556,795.85	1,001,263.28	6,335.61	(12,190.93)
....	1,463,191.68	....	....	....	1,463,191.68
....	2,065,271.53	16,524.56	27,651.63	67,690.68	1,953,404.66
....	(491,600.85)	480,801.20	62,112.08	760.79	(1,035,274.92)
....	21,274,047.47	7,055,334.33	11,061,564.11	292,306.75	2,864,842.28
....	1,625,884.85	658,091.97	672,440.60	91,930.56	203,421.72
....	64,420.10	2,149.92	....	....	62,270.18
....	2,610,002.66	(17,633.09)	....	....	2,627,635.75
....	5,299,149.84	415,989.13	195,087.52	....	4,688,073.19
....	1,500,000.00	436,723.69	169,876.31	....	893,400.00
....	4,900,000.00	3,600,000.00	1,300,000.00	....	....
....	63,331.29	48,864.86	....	....	14,466.43
....	57,090.18	....	....	159.29	56,930.89
....	(490.96)	....	....	....	(490.96)
....	188,776.08	14,512.53	1,256.68	....	173,006.87
....	24,535.99	1,703.78	....	....	22,832.21
....	13,272.57	12,491.19	....	781.38	....
1,416,007.91	1,416,007.91	....	....	1,416,007.91	....
59,869.00	352,264.00	352,264.00	....	....	....
....	750.00	497.00	....	253.00	....
....	1,005,810.00	795,956.77	208,284.83	....	1,568.40
4,400,282.69	277,509,203.81	150,983,536.58	70,362,286.09	9,870,296.25	46,293,084.89
$ 4,424,642.85	$278,618,998.13	$151,186,089.47	$ 70,713,569.89	$ 9,870,296.25	$ 46,849,042.52

EXHIBIT C-1

STATE OF NEW HAMPSHIRE
FISH AND GAME FUND - BUDGETARY BASIS
BALANCE SHEET
JUNE 30, 1983

ASSETS	June 30, 1983	June 30, 1982
Cash and Temporary Investments	$ 455,266	$ 364,658
Revolving Funds	1,000	1,000
Cash Equivalents	44,528	-
Accounts Receivable	475,042	411,131
Total Assets	$ 975,836	$ 776,789
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
Accounts Payable	$ 69,224	$ 72,084
Prepaid Revenues	-	30,935
Total Liabilities	69,224	103,019
FUND EQUITY:		
Fund Balance:		
Reserve for Encumbrances	151,537	87,352
Unexpended Balance of Appropriation	(19,579)	140,016
Unappropriated Surplus	774,654	446,402
Total Fund Equity	906,612	673,770
Total Liabilities and Fund Equity	$ 975,836	$ 776,789

STATE OF NEW HAMPSHIRE
FISH AND GAME FUND - BUDGETARY BASIS

EXHIBIT C-2

STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE	Fiscal Year Ended June 30,	
	1983	1982
REVENUES:		
Non-Business License Taxes	$ 3,274,015	$ 2,939,361
Fees	14,449	14,875
Fines, Penalties & Interest	29,797	26,049
Grants from Federal Government	906,408	1,057,991
Grants from Private and Local Sources	15,202	9,935
Interest, Premiums & Discounts	12,530	111
Sale of Commodities	34,465	14,976
Sale of Services	168,312	42,522
Grants from Other Agencies	294,481	305,316
Miscellaneous	328,936	473,656
Total Revenue	5,078,595	4,884,792
OTHER FINANCING SOURCES:		
Transfer from General Fund	5,395	3,916
Transfer from Highway Fund	42,540	36,711
Miscellaneous	1,003	....
Total Revenues and Other Sources	5,127,533	4,925,419
EXPENDITURES:		
Resource Protection & Development	4,653,146	4,564,624
Capital Outlays	157,832	146,240
Total Expenditures	4,810,978	4,710,864
OTHER USES:		
Transfer to General Fund	83,713	....
Total Expenditures and Other Uses	4,894,691	4,710,864
Excess of Expenditures and Other Uses Over Revenues and Other Sources	232,842	214,555
FUND BALANCE - July 1	673,770	459,215
FUND BALANCE - June 30	$ 906,612	$ 673,770

STATE OF NEW HAMPSHIRE
FISH AND GAME FUND - BUDGETARY BASIS

EXHIBIT C-3

COMPARATIVE STATEMENT OF EXPENDITURES BY OBJECT

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
PERSONNEL SERVICES			
Permanent Employees	$ 2,289,116	$ 2,313,433	$(24,317)
Temporary Employees	164,715	183,866	(19,151)
Professional Fees & Per Diem	4,210	2,263	1,947
Overtime	27,457	33,708	(6,251)
Other Personnel Services	45,482	....	45,482
Longevity Payment - Permanent	39,200	39,000	200
Total Personnel Services	2,570,180	2,572,270	(2,090)
SUPPLIES AND MATERIALS			
Supplies (Consumable)	225,646	213,227	12,419
Publications	18,364	10,640	7,724
Drugs & Medicine	16	55	(39)
Fuel (Non-Vehicular)	27,945	52,983	(25,038)
Total Supplies & Materials	271,971	276,905	(4,934)
SUBSISTENCE & SUPPORT OF PERSONS			
Food (Human Consumption)	3,464	3,532	(68)
Clothing	19,088	11,659	7,429
Total Subsistence & Support of Persons	22,552	15,191	7,361
COMMUNICATION SERVICE			
Telephone & Telegraph	40,623	35,165	5,458
Postage	22,755	24,114	(1,359)
Total Communication Service	63,378	59,279	4,099
TRAVEL EXPENSE			
In-State Travel			
Meals	1,961	4,618	(2,657)
Hotel	1,741	3,862	(2,121)
Mileage - Privately Owned	3,064	1,606	1,458
Operation State Cars	128,470	125,766	2,704
Miscellaneous	952	384	568
Meals - Taxable	260	936	(676)
Common Carriers	498	....	498

FISH AND GAME FUND - BUDGETARY BASIS

EXHIBIT C-3

COMPARATIVE STATEMENT OF EXPENDITURES BY OBJECT

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
TRAVEL EXPENSE (Cont.)			
Out-of-State Travel			
Common Carriers	$ 7,049	$ 4,664	$ 2,385
Meals	3,931	2,813	1,118
Hotel	6,458	4,991	1,467
Mileage - Private Cars	470	589	(119)
Operation - State Cars	110	66	44
Miscellaneous	1,853	2,939	(1,086)
Meals - Taxable	33	....	33
Total Travel Expense	156,850	153,234	3,616
TRANSPORTATION	9,972	6,616	3,356
PRINTING & BINDING	76,254	49,969	26,285
ADVERTISING	3,125	1,637	1,488
HEAT, LIGHT & POWER	104,745	72,400	32,345
RENTS & RENTALS	28,397	27,440	957
REPAIRS AND ALTERATIONS			
Contract Repairs - Equipment	41,234	38,399	2,835
Repairs (Buildings & Grounds)	21,429	2,898	18,531
Maintenance - Supplies - Equipment	6,833	1,862	4,971
Maintenance - Supplies - Buildings & Grounds	37,119	23,561	13,558
Other	457	....	457
Total Repairs & Alterations	107,072	66,720	40,352
MOTOR VEHICLE UPKEEP	78,368	82,334	(3,966)
CONTRACT EARNINGS	2,201	7,910	(5,709)

STATE OF NEW HAMPSHIRE
FISH AND GAME FUND - BUDGETARY BASIS

EXHIBIT C-3

COMPARATIVE STATEMENT OF EXPENDITURES BY OBJECT

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
MISCELLANEOUS			
Insurance and Bond Premium	$ 13,341	$ 9,056	$ 4,285
Membership Fees	22,674	785	21,889
Refund of Taxes - Fees	24	....	24
Miscellaneous	415,596	532,981	(117,385)
Total Miscellaneous	451,637	542,822	(91,185)
GRANTS AND SUBSIDIES			
Grants	8,424	8,316	108
Pension/Accident Payment	19,656	33,242	(13,586)
FICA	103,159	98,729	4,430
Blue Cross	275,299	214,449	60,850
United Life	1,432	1,305	127
Group I Retirement - Permanent	74,302	74,071	231
Interagency Grants	....	5,627	(5,627)
Group II Retirement - Permanent	185,362	152,101	33,261
FICA - Temporary	4,184	9,912	(5,728)
Blue Cross - Temporary	880	7,158	(6,278)
United Life - Temporary	3	64	(61)
Group I Retirement - Temporary	925	3,472	(2,547)
Refunds	....	35	(35)
Dental Benefits - Permanent	32,696	20,748	11,948
Dental Benefits - Temporary	112	667	(555)
Total Grants & Subsidies	706,434	629,896	76,538
CAPITAL OUTLAYS			
Motor Vehicles	23,370	34,511	(11,141)
Replace Motor Vehicles	90,925	....	90,925
Office Equipment & Furnishings	1,524	467	1,057
Construction/Repair Equipment	20,708	....	20,708
Miscellaneous Equipment	20,680	21,263	(583)
Replacement Miscellaneous Equipment	625	....	625
Land and Interest in Land	....	90,000	(90,000)
Total Capital Outlays	157,832	146,241	11,591
TOTAL FISH AND GAME FUND EXPENDITURES	$ 4,810,978	$ 4,710,864	$ 100,114

EXHIBIT C-4

STATE OF NEW HAMPSHIRE
FISH AND GAME FUND - BUDGETARY BASIS

ANALYSIS OF UNAPPROPRIATED SURPLUS
Fiscal Year Ended June 30, 1983

Unappropriated Surplus - June 30, 1982			$ 446,401.29
Credits to Surplus:			
Marine Gas Tax	$ 42,539.57		
Prepaid Licenses	1,003.00	43,542.57	
Charges to Surplus:			
Prior Year Refunds	25.50		
Transfer to General Fund	342.72	368.22	
			43,174.35
			489,575.64
Budget Summary			
Unrestricted Revenue		3,515,802.84	
Appropriations	$ 3,573,433.79		
Less: Lapses	342,709.66		
		3,230,724.13	
			285,078.71
Unappropriated Surplus - June 30, 1983			$ 774,654.35

STATE OF NEW HAMPSHIRE
FISH AND GAME FUND - BUDGETARY BASIS

EXHIBIT C-5

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
NON-BUSINESS LICENSE TAXES			
Fish and Game Licenses	$ 3,245,439.77	$ 2,902,624.36	$ 342,815.41
Over and Short	(595.64)	1,298.50	(1,894.14)
Pheasant Stamps	29,171.00	35,438.00	(6,267.00)
Total	3,274,015.13	2,939,360.86	334,654.27
FEES			
Concord Agent Commission	3,833.00	3,765.00	68.00
Agent Registration Fee	10,600.00	10,860.00	(260.00)
OHRV Registrations	....	203.00	(203.00)
OHRV Agent Fees	16.00	47.00	(31.00)
Total	14,449.00	14,875.00	(426.00)
FINES, PENALTIES AND INTEREST			
Fish and Game	23,770.23	20,509.76	3,260.47
OHRV Fines and Penalties	4,244.00	4,174.40	69.60
License Agent Fines and Penalties	1,782.73	1,364.99	417.74
Total	29,796.96	26,049.15	3,747.81
GRANTS FROM FEDERAL GOVERNMENT			
Endangered - Wildlife Species	....	15,011.79	(15,011.79)
Pilot Attempt to Grow Winter Flounder	155.91	....	155.91
Lamontagne Land - Deerfield	....	90,000.00	(90,000.00)
Comprehensive Commercial Fisheries Strategy	10,296.43	15,451.22	(5,154.79)
Repairs - Kearsarge Area	10,504.50	....	10,504.50
Business Management - Federal	28,764.16	28,293.26	470.90
Replace Outboard Motors	....	1,800.00	(1,800.00)
Furbearing Habits	506.25	....	506.25
Endangered Species	1,205.00	....	1,205.00
Fish Management Supplies	920.15	....	920.15
Federal Revenue	....	926.25	(926.25)
Trapper Education Program	4,923.58	....	4,923.58
Hunter Safety Program	115,615.77	86,149.28	29,466.49
Regional Council Program	26,732.62	19,639.45	7,093.17

STATE OF NEW HAMPSHIRE
FISH AND GAME FUND - BUDGETARY BASIS

EXHIBIT C-5

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
GRANTS FROM FEDERAL GOVERNMENT (Cont.)			
Bass Study Program	$ 15,617.97	$ 20,060.11	$(4,442.14)
Wildlife Energetics	12,829.11	....	12,829.11
Inventory Pisgah State Park	....	2,185.58	(2,185.58)
Federal Recoveries - Indirect Cost	152,431.71	199,967.42	(47,535.71)
Ecology of New Hampshire Bobcats	....	3,319.70	(3,319.70)
Inland Fisheries	253,949.75	267,072.46	(13,122.71)
Marine Fisheries	71,354.02	82,592.86	(11,238.84)
Management and Research	184,541.42	201,821.62	(17,280.20)
Maintenance and Construction	528.46	23,699.59	(23,172.13)
Hunter Safety Equipment	15,531.12	....	15,531.12
Total	906,407.93	1,057,990.59	(151,582.66)
GRANTS FROM LOCAL GOVERNMENT AND PRIVATE SOURCES			
Trapping Education Program	3,106.16	2,186.55	919.61
Furbearing Habits	225.00	....	225.00
Improve Fish Hatcheries	1,200.00	....	1,200.00
American Shad & Salmon	3,000.00	....	3,000.00
Turkey Restoration Program	10.00	39.50	(29.50)
Meredith Rotary Club	550.00	....	550.00
Propagation of Wild Turkey	7,026.49	6,797.00	229.49
Replace Outboard Motors	....	600.00	(600.00)
Donations - Resident Taxes	84.00	11.75	72.25
Hackle and Tackle Club	....	100.00	(100.00)
Trout-Unlimited - Manchester Chapter	....	200.00	(200.00)
Total	15,201.65	9,934.80	5,266.85
INTEREST, PREMIUM AND DISCOUNTS			
Interest - Surplus Funds	12,529.59	111.43	12,418.16
SALE OF COMMODITIES			
Sale of Fish Hatcheries	10,000.00	....	10,000.00
Miscellaneous Sales	8,730.44	8,958.02	(227.58)

STATE OF NEW HAMPSHIRE
FISH AND GAME FUND - BUDGETARY BASIS

EXHIBIT C-5

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
SALE OF COMMODITIES (Cont.)			
Federal Aid Program Related Income	15,734.16	6,018.32	9,715.84
Total	34,464.60	14,976.34	19,488.26
SALE OF SERVICE			
Inland Fisheries Maintenance	....	10,139.18	(10,139.18)
Sale of Services	152,003.79	16,577.72	135,426.07
Field Notes	16,308.00	15,805.00	503.00
Total	168,311.79	42,521.90	125,789.89
MISCELLANEOUS REVENUE			
Sale of Land, Building and Equipment	9,625.00	900.00	8,725.00
Judgement and Recoveries	8,000.00	....	8,000.00
Miscellaneous Sales	3,161.85	5,387.79	(2,225.94)
Sale of Surplus Stamps	66.00	60.00	6.00
OHRV Registration Clearing Account	297,895.00	456,197.00	(158,302.00)
Wildlife Management	5,717.00	5,775.00	(58.00)
Fisheries	4,472.00	5,336.00	(864.00)
Total	328,936.85	473,655.79	(144,718.94)
INTERAGENCY GRANTS			
OHRV Education and Training	34,073.84	38,897.20	(4,823.36)
State Planning Transfer	18,949.08	....	18,949.08
OHRV Enforcement Revenue	63,279.97	72,236.80	(8,956.83)
Restore Marsh Grass	22,868.16	....	22,868.16
OHRV Education and Training	8,424.00	4,316.00	4,108.00
Search and Rescue Funds	57,600.00	60,000.00	(2,400.00)
Transfer - Office of State Planning	42,666.49	109,366.78	(66,700.29)
Transfer - N. H. Voc. Tech. - Claremont	....	20,499.37	(20,499.37)
Office of State Planning	16,619.86	....	16,619.86
Coastal Program Project	30,000.00	....	30,000.00
Total	294,481.40	305,316.15	(10,834.75)
TOTAL FISH AND GAME FUND REVENUE BY SOURCE	$ 5,078,594.90	$ 4,884,792.01	$ 193,802.89

EXHIBIT C-6

STATE OF NEW HAMPSHIRE
FISH AND GAME FUND - BUDGETARY BASIS

COMPARATIVE STATEMENT OF EXPENDITURES

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
RESOURCES PROTECTION AND DEVELOPMENT			
FISH RESOURCES:			
Inland Fisheries-			
Permanent Personnel Services	$ 729,698.40	$ 765,313.64	$(35,615.24)
Current Expense	255,778.91	283,139.76	(27,360.85)
Heating Fuel and Electricity	67,179.33	....	67,179.33
Equipment	16,000.00	248.87	15,751.13
Old Year Reserve	1,836.62	11,269.91	(9,433.29)
Other Personnel Services	7,396.99	13,810.52	(6,413.53)
Benefits	154,708.43	136,163.88	18,544.55
Travel	4,393.18	6,755.96	(2,362.78)
Other - Anadromous Fish Contract	7,907.09	6,452.34	1,454.75
- Aerial Stocking Contract	2,790.00	2,793.50	(3.50)
- Water Filter Consulting Services	....	10,958.03	(10,958.03)
- Anadromous Fish - Milford	19,918.03	....	19,918.03
Total Inland Fisheries	1,267,606.98	1,236,906.41	30,700.57
Marine Fisheries-			
Permanent Personnel Services	40,634.97	39,245.62	1,389.35
Current Expense	22,838.49	6,536.77	16,301.72
Full Time - Temporary	441.96	....	441.96
Heating Fuel and Electricity	34,644.20	....	34,644.20
Other Personnel Services	31,768.56	40,488.85	(8,720.29)
Benefits	22,996.68	6,675.11	16,321.57
Travel	2,322.76	2,308.69	14.07
Other - Atlantic States Marine	4,840.65	3,000.00	1,840.65
Total Marine Fisheries	160,488.27	98,255.04	62,233.23
GAME RESOURCES:			
Damage-			
Current Expense	572.86	591.25	(18.39)
Total Damage	572.86	591.25	(18.39)

STATE OF NEW HAMPSHIRE
FISH AND GAME FUND - BUDGETARY BASIS

EXHIBIT C-6

COMPARATIVE STATEMENT OF EXPENDITURES

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
GAME RESOURCES (Cont.):			
Management and Research-			
Permanent Personnel Services	$ 178,606.43	$ 194,335.85	$(15,729.42)
Current Expense	33,695.37	30,972.19	2,723.18
Equipment	....	600.00	(600.00)
Old Year Reserve	991.71	14,047.04	(13,055.33)
Benefits	33,572.26	33,123.04	449.22
Travel	3,659.44	6,040.84	(2,381.40)
Other - Cooperative Water Fowl Banding	3,000.00	2,500.00	500.00
- Computer Services	1,722.64	1,186.57	536.07
- Lake Francis Rental	5,220.82	5,220.82	.00
- U. N. H. & Dartmouth Projects	1,811.77	10,000.00	(8,188.23)
- Pheasants	31,997.72	29,999.28	1,998.44
- Carcass Aging	....	967.50	(967.50)
- Printing Pheasant Stamps	2,112.00	2,500.00	(388.00)
Total Management and Research	296,390.16	331,493.13	(35,102.97)
LAW ENFORCEMENT:			
Conservation Officers-			
Permanent Personnel Services	785,115.59	829,334.10	(44,218.51)
Current Expense	70,381.93	56,086.00	14,295.93
Equipment	90,325.32	5,302.44	85,022.88
Benefits	185,327.56	155,511.76	29,815.80
Travel	122,865.47	117,915.53	4,949.94
Other	300,015.00	342,847.10	(42,832.10)
Old Year Reserve	21,108.74	38,846.22	(17,737.48)
Total Conservation Officers	1,575,139.61	1,545,843.15	29,296.46

STATE OF NEW HAMPSHIRE
FISH AND GAME FUND - BUDGETARY BASIS

EXHIBIT C-6

COMPARATIVE STATEMENT OF EXPENDITURES

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
LAW ENFORCEMENT (Cont.):			
Administration and Support-			
Permanent Personnel Services	$ 70,438.29	$ 73,407.60	$(2,969.31)
Current Expense	5,208.48	2,596.59	2,611.89
Other Personnel Services	7,706.72	7,380.83	325.89
Benefits	12,500.53	13,080.82	(580.29)
Travel	1,433.12	1,968.62	(535.50)
Other	1,805.07	....	1,805.07
Total Administration and Support	99,092.21	98,434.46	657.75
ADMINISTRATION AND SUPPORT:			
Commission-			
Current Expense	524.59	482.69	41.90
Travel	935.76	864.42	71.34
Old Year Reserve	....	240.72	(240.72)
Total Commission	1,460.35	1,587.83	(127.48)
Office of Director-			
Permanent Personnel Services	49,197.96	48,176.82	1,021.14
Benefits	9,032.82	7,657.37	1,375.45
Travel	980.72	968.79	11.93
Total Office of Director	59,211.50	56,802.98	2,408.52
Business Management-			
Permanent Personnel Services	189,804.20	186,613.90	3,190.30
Current Expense	63,992.18	80,465.15	(16,472.97)
Heating Fuel and Electricity	11,867.95	....	11,867.95
Equipment	....	331.27	(331.27)
Other Personnel Services	193.04	203.77	(10.73)
Benefits	40,395.31	30,059.19	10,336.12
Other	123,404.63	95,891.00	27,513.63
Indirect Costs	71,367.00	71,367.00	.00
Old Year Reserve	3,082.84	1,075.00	2,007.84
Travel	1,253.45	1,378.87	(125.42)
Total Business Management	505,360.60	467,385.15	37,975.45

STATE OF NEW HAMPSHIRE
FISH AND GAME FUND - BUDGETARY BASIS

EXHIBIT C-6

COMPARATIVE STATEMENT OF EXPENDITURES

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
ADMINISTRATION AND SUPPORT (Cont.):			
Information and Education-			
Permanent Personnel Services	$ 78,242.58	$ 59,187.45	$ 19,055.13
Current Expense	68,133.90	62,393.27	5,740.63
Other Personnel Services	997.50	12,018.73	(11,021.23)
Benefits	14,491.52	12,763.87	1,727.65
Travel	5,267.77	4,719.64	548.13
Old Year Reserve	35,574.26	12,708.09	22,866.17
Other	22,436.33	2,599.49	19,836.84
Out-of-State Promotion	4,878.49	2,994.87	1,883.62
Total Information and Education	230,022.35	169,385.41	60,636.94
Education and Training-			
Current Expense	6,657.96	4,780.59	1,877.37
Other Personnel Services	4,616.69	480.98	4,135.71
Benefits	13.60	211.61	(198.01)
Travel	2,420.84	2,814.83	(393.99)
Old Year Reserve	7,291.29	....	7,291.29
Other	8,156.33	....	8,156.33
Transfer to Information and Education	8,424.00	4,816.00	3,608.00
Total Education and Training	37,580.71	13,104.01	24,476.70
Maintenance and Construction-			
Permanent Personnel Services	163,365.26	180,549.17	(17,183.91)
Current Expense	47,143.90	44,146.10	2,997.80
Heating Fuel and Electricity	1,200.00	....	1,200.00
Equipment	....	762.91	(762.91)
Other Personnel Services	....	1,073.66	(1,073.66)
Benefits	33,390.41	30,058.41	3,332.00
Travel	603.28	3,748.61	(3,145.33)
Old Year Reserve	6,205.04	473.66	5,731.38
Other	41,703.44	36,895.41	4,808.03
Total Maintenance and Construction	293,611.33	297,707.93	(4,096.60)

STATE OF NEW HAMPSHIRE
FISH AND GAME FUND - BUDGETARY BASIS

EXHIBIT C-6

COMPARATIVE STATEMENT OF EXPENDITURES

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
WORKMEN'S COMPENSATION	$ 35,599.84	35,922.13	(322.29)
OTHER.	92,292.28	145,445.96	(53,153.68)
BASS STUDY PROGRAM	20,706.28	....	20,706.28
ECOLOGY OF N. H. BOBCATS PROJECT	....	3,319.70	(3,319.70)
REGIONAL COUNCIL FISH MANANGEMENT.	23,723.16	17,998.90	5,724.26
MARINE RESOURCES	42,666.49	156,356.09	(113,689.60)
INVENTORY - PISGAH STATE PARK.	....	2,122.45	(2,122.45)
ENDANGERED WILDLIFE SPECIES.	....	18,420.00	(18,420.00)
COMPREHENSIVE COMMERCIAL FISHING STRATEGY.	52,872.13	13,782.42	39,089.71
SALE OF FISH HATCHERIES.	8,854.56	....	8,854.56
REPLACE STOLEN OUTBOARD MOTORS	251.96	....	251.96
HACKLE AND TACKLE CLUB FUNDS	67.80	....	67.80
PROPAGATION WILD TURKEYS	6,967.06	....	6,967.06
TROUT UNLIMITED.	200.00	....	200.00
FISHERIES RESTORATION.	239.39	....	239.39
TOTAL FISH AND GAME EXPENDITURES	$ 4,810,977.88	$ 4,710,864.40	$ 100,113.48

STATE OF NEW HAMPSHIRE
FISH AND GAME FUND - BUDGETARY BASIS

STATEMENT OF APPROPRIATION OPERATIONS
Fiscal Year Ended June 30, 1983

	Balance June 30, 1982	Appropriations	Restricted Revenue
Fish and Game Commission	$	$ 1,910.04	$
Office of Director		61,145.95	
Law Enforcement Districts 1-5	23,127.07	1,081,518.98	120,879.97
Law Enforcement Districts 6	1,370.65	143,755.32	
Law Enforcement Administration		121,805.68	
OHRV Enforcement	136,232.63		297,395.00
Education and Training	7,291.29		34,073.84
Comp. Commercial Fish Strategy			30,000.00
Game Resources Damage		13,668.02	
Business Management	4,519.40	509,984.25	28,764.16
Information and Education	8,227.48	102,877.82	8,424.00
Hunter Safety Program	24,001.69	2,200.00	115,615.77
Pitman-Robertson O/O/S Hearing	5,436.00		15,531.12
Sale of Fish Hatcheries			10,000.00
Fish & Game Inland Fisheries	5,323.01	1,134,872.33	253,949.75
Bass Study Program		6,947.29	15,617.97
Replace Stolen Outboard Motors	291.56		
Fisheries	5,336.00		4,472.00
Hackle and Tackle Club Funds	67.80		
Propogation / Wild Turkeys	6,415.50		7,026.49
Trout Unlimited	200.00		
American Shad/Salmon Restoration			3,000.00
Fisheries Restoration	(324.16)		
Repairs - Kearsarge Wildlife Area			10,504.50
Trapping Education Program	903.19		8,029.74
Management and Research	182.99	110,964.98	213,712.42
Conservation Stamps	864.26		

EXHIBIT C-7

Transfers (In Out)	Total Available	Expenditures	Encumbrances	Lapsed to Surplus	Balance June 30, 1983
$..............	$ 1,910.04	$ 1,460.35	$..............	$ 449.69	$..............
3,350.87	64,496.82	59,211.50	....	5,285.32	....
101,041.50	1,326,567.52	1,171,249.52	38,680.47	116,637.53	....
(10,569.98)	134,555.99	119,321.09	7.83	15,227.07	....
(10,567.04)	111,238.64	99,092.21	969.75	11,176.68	....
(160,826.56)	273,301.07	284,569.00	....	....	(11,267.93)
12,114.40	53,479.53	37,580.71	15,898.82	....	....
....	30,000.00	29,605.23	....	394.77	....
(9,089.00)	4,579.02	572.86	300.00	3,706.16	....
(2,329.68)	540,938.13	505,360.60	3,214.69	32,362.84	....
(1,603.00)	117,926.30	99,705.61	11,828.59	6,392.10	....
....	141,817.46	109,608.58	8,788.40	....	23,420.48
....	20,967.12	20,708.16	....	258.71	.25
....	10,000.00	8,854.56	....	....	1,145.44
441.69	1,394,586.78	1,267,606.98	17,930.06	82,622.10	26,427.64
(172.30)	22,392.96	20,706.28	20.00	843.92	822.76
....	291.56	291.56	....	....	....
....	9,808.00	....	....	....	9,808.00
....	67.80	67.80	....	....	....
....	13,441.99	6,967.06	1,581.19	....	4,893.74
....	200.00	200.00	....	....	....
....	3,000.00	....	....	....	3,000.00
....	(324.16)	239.39	....	....	(563.55)
....	10,504.50	10,504.50	....	....	....
....	8,932.93	6,489.97	614.00	....	1,828.96
(6,093.19)	318,767.20	296,390.16	12,290.99	20,130.45	(10,044.40)
....	864.26	....	....	....	864.26

STATE OF NEW HAMPSHIRE
FISH AND GAME FUND - BUDGETARY BASIS

STATEMENT OF APPROPRIATION OPERATIONS Fiscal Year Ended June 30, 1983	Balance June 30, 1982	Appropriations	Restricted Revenue
Maintenance and Construction	$ 7,305.40	$ 176,401.40	$ 152,532.25
Inventory - Pisgah State Park	63.13	....	....
Wildlife Management	5,775.00	....	5,717.00
Furbearing Habits and Harvest	....	....	731.25
Endangered Wildlife Species	(.01)	....	....
Fish Management-Supplies, etc.	....	....	1,470.15
Endangered Species Conservation	....	....	1,205.00
Wildlife Energetics Studies	....	....	12,829.11
Marine Fisheries	....	66,366.89	90,303.10
Pilot Attempt to Grow Winter Flounder	(155.91)	....	155.91
Regional Council - Fish Manangement	....	....	26,732.62
Marine Resources - Great Bay	(16,754.05)	....	42,666.49
Comprehensive Commercial Fisheries Strategy	1,668.80	....	10,296.43
Coastal Program Project	....	....	16,619.86
Restore Marshgrass-Oil Spills	....	....	22,868.16
Improve Fish Hatcheries	....	....	1,200.00
Unemployment Compensation	....	3,415.00	....
Hiring Freeze Fund	....	....	....
Workmans Compensation	....	35,599.84	....
Refund Unrestricted Revenue	....	....	(32.00)
Refund Prior Year Unrestricted Revenue	....	....	....
TOTAL FISH AND GAME FUND	$ 227,368.72	$ 3,573,433.79	$ 1,562,792.06

EXHIBIT C-7

Transfers In (Out)	Total Available	Expenditures	Encumbrances	Lapsed to Surplus	Balance June 30, 1983
$(7,572.88)	$ 328,666.17	$ 293,611.33	$ 4,432.54	$ 30,622.30	$..............
....	63.13	....	....	63.13	....
....	11,492.00	....	....	....	11,492.00
....	731.25	675.00	225.00	....	(168.75)
....	(.01)	....	....	.01	....
....	1,470.15	1,226.87	977.91	....	(734.63)
....	1,205.00	1,205.00	....	....	....
....	12,829.11	12,829.10	30,862.90	....	(30,862.89)
6,880.95	163,550.94	160,488.27	2,913.70	9,426.30	(9,277.33)
....	....	....	....	....	....
(123.23)	26,609.39	23,723.16	....	....	2,886.23
....	25,912.44	42,666.49	....	....	(16,754.05)
....	11,965.23	23,266.90	....	....	(11,301.67)
....	16,619.86	23,321.12	....	....	(6,701.26)
....	22,868.16	32,327.32	....	....	(9,459.16)
....	1,200.00	233.30	....	....	966.70
....	3,415.00	3,415.00	....	....	....
7,142.60	7,142.60	....	....	7,142.60	....
....	35,599.84	35,599.84	....	....	....
....	(32.00)	....	....	32.00	....
25.50	25.50	25.50	....	....	....
$(77,949.35)	$ 5,285,645.22	$ 4,810,977.88	$ 151,536.84	$ 342,709.66	$(19,579.16)

EXHIBIT D-1

STATE OF NEW HAMPSHIRE
SPECIAL FUND - BUDGETARY BASIS
BALANCE SHEET
JUNE 30, 1983

ASSETS	June 30, 1983	June 30, 1982
Cash and Temporary Investments	$(4,750,920)	$(5,250,950)
Cash Other	298,493	16,244
Cash Equivalents	2,942,662	-
Accounts Receivable	13,091,236	12,909,153
Total Assets	$ 11,581,471	$ 7,674,447
LIABILITIES AND FUND EQUITY		
LIABILITIES;		
Accounts Payable	$ 5,990,554	$ 2,734,061
FUND EQUITY:		
Fund Balance:		
Reserve for Encumbrances	11,611,324	5,312,324
Unexpended Balance of Appropriations	(6,020,407)	(371,938)
Total Fund Equity	5,590,917	4,940,386
Total Liabilities and Fund Equity	$ 11,581,471	$ 7,674,447

STATE OF NEW HAMPSHIRE
SPECIAL FUND - BUDGETARY BASIS

EXHIBIT D-2

STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

	Fiscal Year Ended June 30	
	1983	1982
REVENUES:		
Special Taxes	$ 82,558	$ 38,547
Non-Business License Taxes	-	21,038
Fees	138,518	121,649
Fines, Penalties & Interest	263,246	232,242
Grants from Federal Government	144,682,751	134,098,193
Grants from Private & Local Sources	18,807,038	16,887,181
Interest, Premiums & Discounts	150,759	189,391
Sale of Commodities	24,216	47,667
Sale of Services	294,647	222,026
Assessments	16,108,716	14,949,133
Grants from Other Agencies	966,622	1,318,013
Miscellaneous	235,174	770,880
Total Revenues	181,754,245	168,895,960
OTHER FINANCING SOURCES:		
Transfers from General Fund	60,053,365	64,915,854
Transfers from Eastern Turnpike	2,058,876	-
Transfers from Central Turnpike	400,000	607,050
Total Revenues and Other Sources	244,266,486	234,418,864
EXPENDITURES:		
General Government	7,314,202	8,836,561
Administration & Public Protection	7,684,379	7,686,040
Resources Protection & Development	5,168,350	2,115,400
Transportation	5,897,612	5,678,861
Health and Social Services	165,443,057	158,161,218
Education	35,206,509	36,097,440
Debt Service	10,175,148	7,354,667
Capital Outlays	1,026,753	1,199,724
Total Expenditures	237,916,010	227,129,911
OTHER USES:		
Transfer to General Fund	3,839,212	9,536,721
Transfer to Capital Fund	15,073	-
Transfer to Central Turnpike	-	1,148,964
Transfer to Eastern Turnpike	1,845,660	39,077
Total Expenditures and Other Uses	243,615,955	237,854,673
Excess of Revenues and Other Sources (Under) Expenditures and Other Uses	650,531	(3,435,809)
Fund Balance - July 1	4,940,386	8,376,195
Fund Balance - June 30	$ 5,590,917	$ 4,940,386

STATE OF NEW HAMPSHIRE
SPECIAL FUND - BUDGETARY BASIS

EXHIBIT D-3

COMPARATIVE STATEMENT OF EXPENDITURES BY OBJECT

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
PERSONNEL SERVICES			
Permanent Employees	$ 25,704,539	$ 21,139,133	$ 4,565,406
Temporary Employees	2,312,500	6,643,381	(4,330,881)
Professional Fees and Per Diem	4,458,155	1,682,879	2,775,276
Overtime	294,818	259,474	35,344
Other Personnel Services	136,935	30,159	106,776
Longevity Payment - Permanent	159,200	140,200	19,000
Longevity Payment - Temporary	....	11,000	(11,000)
Total Personnel Services	33,066,147	29,906,226	3,159,921
SUPPLIES AND MATERIALS			
Supplies (Consumable)	812,638	591,652	220,986
Publications	117,295	100,582	16,713
Drugs and Medicine	17,363	1,723	15,640
Fuel (Non-Vehicular)	121,065	150,359	(29,294)
Stock in Trade	....	316	(316)
Highway Materials	369,755	443,107	(73,352)
Total Supplies and Materials	1,438,116	1,287,739	150,377
SUBSISTENCE & SUPPORT OF PERSONS			
Food (Human Consumption)	1,168	1,367	(199)
Clothing	2,597	9,102	(6,505)
Support of Persons	3,773	9,430	(5,657)
Total Subsistence & Support of Persons	7,538	19,899	(12,361)
COMMUNICATIONS SERVICE			
Telephone & Telegraph	1,256,403	1,155,471	100,932
Postage	640,589	654,000	(13,411)
Total Communications Service	1,896,992	1,809,471	87,521

STATE OF NEW HAMPSHIRE
SPECIAL FUND - BUDGETARY BASIS

EXHIBIT D-3

COMPARATIVE STATEMENT OF EXPENDITURES BY OLJECT

	Fiscal Year Ended June 30		Increase (Decrease)
	1983	1982	
TRAVEL EXPENSE			
In-State Travel			
Common Carriers	$ 1,060	$ 507	$ 553
Per Diem in Lieu of Expenses	2,240	....	2,240
Meals	17,424	13,695	3,729
Hotel	20,090	33,773	(13,683)
Mileage, Privately Owned	800,077	675,157	124,920
Operation State Cars	25,632	34,505	(8,873)
Travel Non-Employees	49,392	41,138	8,254
Miscellaneous	22,999	20,952	2,047
Meals - Taxable	35	122	(87)
Out-of-State Travel			
Common Carriers	47,213	49,231	(2,018)
Per Diem in Lieu of Expenses	192	....	192
Meals	17,602	13,778	3,824
Hotel	42,670	35,399	7,271
Mileage - Private Cars	25,008	21,534	3,474
Operation State Cars	192	179	13
Travel Non-Employees	2,669	2,053	616
Miscellaneous	25,906	22,209	3,697
Meals - Taxable	138	158	(20)
Total Travel Expense	1,100,539	964,390	136,149
TRANSPORTATION	27,554	35,963	(8,409)
PRINTING & BINDING			
Printing and Binding	56,537	108,094	(51,557)
Duplicating Supplies	131,740	129,324	2,416
Total Printing & Binding	188,277	237,418	(49,141)
ADVERTISING	12,920	16,160	(3,240)

STATE OF NEW HAMPSHIRE
SPECIAL FUND - BUDGETARY BASIS

EXHIBIT D-3

COMPARATIVE STATEMENT OF EXPENDITURES BY OBJECT

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
HEAT, LIGHT & POWER	$ 586,553	$ 566,714	$ 19,839
RENTS & RENTALS	2,688,324	2,698,811	(10,487)
REPAIRS AND ALTERATIONS			
Contract Repairs - Equipment	268,255	213,247	55,008
Repairs (Buildings & Grounds)	76,000	110,424	(34,424)
Other Repairs	274,144	264,600	9,544
Maintenance Supplies - Equipment	636	2,871	(2,235)
Maintenance Supplies - Buildings & Grounds	31,499	40,176	(8,677)
Total Repairs and Alterations	650,534	631,318	19,216
MOTOR VEHICLE UPKEEP	190,383	217,438	(27,055)
CONTRACT EARNINGS	10,132	8,389	1,743
MISCELLANEOUS			
Insurance & Bond Premium	51,816	9,803	42,013
Membership Fees	41,851	31,696	10,155
Miscellaneous	4,974,639	4,728,437	246,202
Indirect Costs	1,090,286	1,150,268	(59,982)
Total Miscellaneous	6,158,592	5,920,204	238,388
GRANTS AND SUBSIDIES			
Grants (Welfare Only)	31,095,432	30,369,344	726,088
Medical (Welfare Only)	87,908,292	88,292,017	(383,725)
Non-Medical (Welfare Only)	93,315	16,690	76,625
Pension/Accident Payment	26,119	31,811	(5,692)
Foster Day Care - Welfare	1,016,009	959,484	56,525
Interagency Grants	1,216,727	1,118,445	98,282
FICA	1,768,521	1,487,425	281,096

EXHIBIT D-3

STATE OF NEW HAMPSHIRE
SPECIAL FUND - BUDGETARY BASIS

COMPARATIVE STATEMENT OF EXPENDITURES BY OBJECT

	Fiscal Year Ended June 30		Increase (Decrease)
	1983	1982	
GRANTS AND SUBSIDIES (Cont.)			
Blue Cross	$ 2,214,914	$ 1,517,607	$ 697,307
Group I Retirement Permanent	729,710	603,563	126,147
Dental Benefits - Permanent	270,536	184,910	85,626
Group I Retirement Temporary	19,040	137,779	(118,739)
Dental Benefits - Temporary	5,490	42,650	(37,160)
Awards and Indemnities	....	500,000	(500,000)
United Life	58,335	13,358	44,977
FICA - Temporary	132,606	399,134	(266,528)
Blue Cross - Temporary	33,945	361,450	(327,505)
United Life - Temporary	250	2,277	(2,027)
Refunds	26,410	438,981	(412,571)
Refunds of Taxes and Fees	....	17,559	(17,559)
Grants	42,039,248	39,912,614	2,126,634
Welfare Social Services	10,036,609	7,848,281	2,188,328
Total Grants and Subsidies	178,691,508	174,255,379	4,436,129
DEBT SERVICE			
Debt Payment	21,000	24,772	(3,772)
Bond Principal Payments	4,300,000	3,400,000	900,000
Bond Interest Payments	5,853,150	3,927,900	1,925,250
Interest	998	1,995	(997)
Total Debt Service	10,175,148	7,354,667	2,820,481
CAPITAL OUTLAYS			
Motor Vehicles	58,018	25,652	32,366
Office Equipment and Furnishings	371,915	465,390	(93,475)
Educational Equipment	31,861	61,620	(29,759)

STATE OF NEW HAMPSHIRE
SPECIAL FUND - BUDGETARY BASIS

EXHIBIT D-3

COMPARATIVE STATEMENT OF EXPENDITURES BY OBJECT

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
CAPITAL OUTLAYS (Cont.)			
Construction Repair Equipment.	$ 1,040	$ 7,225	$(6,185)
Institutional Equipment.	18,961	6,347	12,614
Land and Interest in Land.	1,995	....	1,995
Highway Contract Payment	470,349	453,227	17,122
Miscellaneous Equipment.	4,591	18,879	(14,288)
Replacement - Motor Vehicles	27,528	51,490	(23,962)
Replacement - Office Equipment	32,863	....	32,863
Replacement - Other Equipment.	295	1,033	(738)
Farm Implements and Equipment.	1,653	2,935	(1,282)
Replacement Institutional Equipment.	....	490	(490)
Replacement - Office Equipment	....	24,659	(24,659)
Replacement - Farm Equipment	....	5,819	(5,819)
Replacement - Repair Equipment	2,066	69,244	(67,178)
Replacement - Miscellaneous Equipment.	2,028	5,003	(2,975)
Books.	1,590	712	878
Total Capital Outlays	1,026,753	1,199,725	(172,972)
TOTAL SPECIAL FUND EXPENDITURES BY OBJECT CODE . .	$ 237,916,010	$ 227,129,911	$ 10,786,099

STATE OF NEW HAMPSHIRE
SPECIAL FUND

EXHIBIT D-4

ANALYSIS OF UNAPPROPRIATED SURPLUS
Fiscal Year Ended June 30, 1983

Unappropriated Surplus - June 30, 1982		$ -0-
Adjustments		
Credits to Surplus:		
Transfers from General Fund	$ 58,788,616.72	
Transfer from Sweepstakes	4,197.92	
		58,792,814.64
Charges to Surplus:		
Transfer of Appropriations Net of Estimated Revenue from General Fund	64,989,503.84	
Less: Lapses - Transferred to General Fund	6,196,689.20	
		58,792,814.64
Unappropriated Surplus - June 30, 1983		$ -0-

STATE OF NEW HAMPSHIRE
SPECIAL FUND - BUDGETARY BASIS

EXHIBIT D-5

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
SPECIAL TAXES			
Timber Tax - Unincorporated Places	$ 77,403.85	$ 26,116.36	$ 51,287.49
Timber Tax Deposits - Unincorporated Places	5,154.18	12,430.50	(7,276.32)
Total	82,558.03	38,546.86	44,011.17
NON-BUSINESS LICENSE TAXES			
Motor Boat Registration	....	21,038.00	(21,038.00)
FEES			
Domestic Violence Program	137,672.00	120,224.00	17,448.00
State Approval Agency Education	845.92	1,425.00	(579.08)
Total	138,517.92	121,649.00	16,868.92
FINES, PENALTIES AND INTEREST			
Employment Security Contingency Fund	263,246.25	232,241.69	31,004.56
GRANTS FROM THE FEDERAL GOVERNMENT			
NCHS Manpower	1,445.34	....	1,445.34
Gifted and Talented Students	....	11,119.11	(11,119.11)
Preschool Incentive Grant	10,585.45	....	10,585.45
Community Support Project	5,060.34	....	5,060.34
Radiological Health Diagnostic Systems	2,991.52	6,356.98	(3,365.46)
Technical Assistance/Youth Development Center	35,097.17	....	35,097.17
Independent Living Services	162,933.35	....	162,933.35
Radiological Health FY 83	1,095.90	....	1,095.90
NIDA Formula Grant	(23,284.86)	127,373.59	(150,658.45)
NIAAA Formula Grant	36,882.66	16,544.67	20,337.99
NIAAA Incentive	77,952.78	103,706.79	(25,754.01)
NIAAA Post Detoxification	50,976.79	196,507.12	(145,530.33)
NIAA Manpower Development	208,004.07	46,483.33	161,520.74
NIDA-State Training System	36,904.84	15,159.41	21,745.43
North Lake Study	5,610.25	21,164.25	(15,554.00)

STATE OF NEW HAMPSHIRE
SPECIAL FUND - BUDGETARY BASIS

EXHIBIT D-5

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

	Fiscal Year Ended June 30		Increase (Decrease)
	1983	1982	
GRANTS FROM THE FEDERAL GOVERNMENT (Cont.)			
Uniform Alcohol Act	$...............	$ 58,697.01	$(58,697.01)
Floodplain Management	....	21,716.15	(21,716.15)
Independent Living Services	....	58,941.79	(58,941.79)
Vital Records NCHS FY 81	46.32	20,316.30	(20,269.98)
UMTA	233.95	23,383.38	(23,149.43)
CEIP	....	14,014.10	(14,014.10)
H.U.D.	....	(20,506.00)	20,506.00
C.Z.M.	....	183.24	(183.24)
W.R.C.	....	367.50	(367.50)
H.C.R.S.	....	8,332.38	(8,332.38)
Emergency Medical Service	491,964.70	538,953.30	(46,988.60)
Food Distribution	16,190.00	....	16,190.00
FY'80 Nutrition Education and Training	42,246.47	41,066.90	1,179.57
N.H. Comprehensive Criminal Justice Plan	1,616.74	1,578.21	38.53
Resident/Outpatient Treatment	134,382.68	377,443.94	(243,061.26)
Advocacy Assistance FY 1980	61,661.65	47,420.34	14,241.31
N. C. H. S. Grant	9,252.00	33,000.00	(23,748.00)
NIDA Prevention Grant	....	1,168.90	(1,168.90)
State Dredge Management Program	....	16,667.00	(16,667.00)
National Death Index Program	2,687.00	2,444.94	242.06
Statewide Treatment Service	....	4,355.42	(4,355.42)
Comprehensive Emergency Service Program	....	20,000.00	(20,000.00)
Outer Continental Shelf	11,784.00	14,959.00	(3,175.00)
State Conference	....	27,283.98	(27,283.98)
Sudden Infant Death Project	8,301.22	17,408.78	(9,107.56)
State Management Assistance Program	826,230.55	593,580.75	232,649.80
FEMA	13,320.09	....	13,320.09
Summer Food Service Program	224,296.78	215,982.96	8,313.82
National Death Index	1,086.00	....	1,086.00

STATE OF NEW HAMPSHIRE
SPECIAL FUND - BUDGETARY BASIS

EXHIBIT D-5

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
GRANTS FROM THE FEDERAL GOVERNMENT (Cont.)			
EMS-1202 Plan Reg. IV & V.	$(3,428.23)	$ 3,428.23	$(6,856.46)
School Nutrition IV.	1,780,591.00	1,250,632.88	529,958.12
Training and Staff Development	9,908.20	....	9,908.20
Northern N.H. Mental Health Center	32,885.91	96,255.40	(63,369.49)
RDS.	8,526.17	29,933.83	(21,407.66)
Federal Funds.	....	1,750,000.00	(1,750,000.00)
WIC Program.	22,832.00	10,636.50	12,195.50
New England State Alcohol Authority Conference	(964.23)	4,521.30	(5,485.53)
Underground Injection Control.	81,938.94	38,139.49	43,749.45
National Endowment.	....	10,295.50	(10,295.50)
Preschool Educaton Handicapped FY 1981	....	16,526.37	(16,526.37)
Client Assistance.	38,271.07	65,010.23	(26,739.16)
Youth Conservation Camp.	....	98,000.00	(98,000.00)
Urban Lake Study	23,574.73	44,010.56	(20,435.83)
WIN Program.	291,769.34	341,491.04	(49,721.70)
Child Care Food Service Program.	1,019,119.29	1,179,737.14	(160,617.85)
ESEA Migrant Education FY 83	17,860.35	....	17,860.35
YACC State Grant Program	3,916.70	30,656.82	(26,740.12)
HUD.	2,914.90	108,060.10	(105,145.20)
SOICC Funds.	131,547.00	100,860.00	30,687.00
Program Operations Region 1.	....	690.38	(690.38)
Program Operations Region 3.	21,394.00	22,882.95	(1,488.95)
Program Operations Region 5.	9,362.80	12,235.57	(2,872.77)
State Office Administration.	253,324.85	273,355.00	(20,030.15)
Nashua/Sylvester Site.	3,033,750.57	355,679.81	2,678,070.76
Independent Living Service	44,818.17	140,923.56	(96,105.39)

STATE OF NEW HAMPSHIRE
SPECIAL FUND - BUDGETARY BASIS

EXHIBIT D-5

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

GRANTS FROM THE FEDERAL GOVERNMENT (Cont.)	Fiscal Year Ended June 30 1983	1982	Increase (Decrease)
Artist-In-The-School Program	$ 64,770.00	$ 70,950.00	$(6,180.00)
Special Activities - Welfare Children	10,376.28	21,318.74	(10,942.46)
Genetic Services Program	48,832.00	34,500.00	14,332.00
Hazardous Waste Management	144,200.00	....	144,200.00
School Nutrition	5,097,806.33	4,413,751.60	684,054.73
Alcohol Safety Action	(28,109.65)	....	(28,109.65)
FEMA	29,952.72	....	29,952.72
Development Disabilities	247,466.70	317,941.42	(70,474.72)
Federal Supplemental Second Income	27,854.82	18,683.29	9,171.53
Program Operations Region 6	20,115.75	21,529.28	(1,413.53)
Tech Assistance and Training	16,185.79	....	16,185.79
N. H. Commission on the Arts	200,000.00	334,950.00	(134,950.00)
ESEA Migrant Education FY 82	9,238.86	1,000.00	8,238.86
ESEA Migrant Education FY 81	14,451.39	31,500.00	(17,048.61)
Design-Training Facility	8,633.24	46,300.63	(37,667.39)
CETA	267,541.00	232,113.00	35,428.00
Solid Waste Management Plan	....	329.00	(329.00)
Veterans Vocational Technical Education	58,717.88	67,478.42	(8,760.54)
Enrichment of Services	3,783.34	40,627.94	(36,844.60)
VR-Inservice Training	8,730.71	8,735.85	(5.14)
VR Field Operations	3,160,537.79	3,024,489.41	136,048.38
State Planning Administration	90,577.00	223,379.10	(132,802.10)
National Forest Reserve - Coos County	40,959.23	37,534.67	3,424.56
OASI Vocatonal Rehabilitation	1,629,605.69	1,308,000.00	321,605.69
Federal Funds	3,433,258.30	602,027.38	2,831,230.92
VR Social Security Trust	44,697.00	157,905.43	(113,208.43)
VR Teacher Training	67,083.62	126,987.34	(59,903.72)
Training Program	14,168.44	8,581.72	5,586.72
Client Centered Management System	....	2,486.12	(2,486.12)
LEAA Funds	109,809.72	430,865.98	(321,056.26)

STATE OF NEW HAMPSHIRE
SPECIAL FUND - BUDGETARY BASIS

EXHIBIT D-5

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
GRANTS FROM THE FEDERAL GOVERNMENT (Cont.)			
A/C Drug Bill Grant	$ 1,194,027.16	$ 40,398.00	$ 1,153,629.16
Training Program FY 1980	5,498.84	16,700.00	(11,201.16)
Foster Grandparent Program	125,732.50	....	125,732.50
Statewide Drug Abuse Treatment	....	7,512.55	(7,512.55)
MCH/CCS Non-recurring	90,000.00	98,700.00	(8,700.00)
Hazardous Waste FY 1982	82,990.68	87,526.32	(4,535.64)
Blind Service - Workshop	106,346.80	121,141.66	(14,794.86)
Employment Security	7,536,100.08	7,007,084.84	529,015.24
Surface Impoundment Assessment	....	1,437.85	(1,437.85)
Civil Defense	38,289.58	31,382.72	6,906.86
Refugee Health Program	4,392.20	1,599.80	2,792.40
NCHS Facilities	(1,022.01)	1,022.01	(2,044.02)
State Water Conservation	....	22,500.00	(22,500.00)
Crime Adm.-Health, Educ. & Welfare Funds	93,380.22	255,308.29	(161,928.07)
Vital Records - Health Statistics	52,057.75	....	52,057.75
VR Institutions	(63.20)	36,864.31	(36,927.51)
Special Education ESEA 6	3,966,513.76	3,582,342.84	384,170.92
Health Protection	34,015.00	38,720.00	(4,705.00)
Commodity District Program	31,763.29	1,071.71	30,691.58
Special Education Program	51,525.20	....	51,525.20
Emergency Medical Services	188,334.00	....	188,334.00
Health Promotion - FY 83	94,750.00	....	94,750.00
Health Promotion	140,371.00	40,275.00	100,096.00
CETA	4,755,760.73	5,686,074.00	(930,313.27)
Coastal Energy Form Grant	155,329.14	21,209.86	134,119.28
Random Audit	70,977.53	....	70,977.53
Social Security Income Program	99,751.60	122,568.14	(22,816.54)

EXHIBIT D-5

STATE OF NEW HAMPSHIRE
SPECIAL FUND - BUDGETARY BASIS

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
GRANTS FROM THE FEDERAL GOVERNMENT (Cont.)			
Statewide Treatment Service	$...............	$ 21,589.45	$(21,589.45)
Program Operations Region 2	19,650.00	20,244.37	(594.37)
Pesticide Enforcement Grant	96,027.88	143,621.12	(47,593.24)
Approach to Continuous Education	38,776.79	57,724.07	(18,947.28)
Independent Living Service	17,229.84	16,978.65	251.19
Outreach Operator Training	16,720.36	....	16,720.36
Instruction ESEA - I	4,428,111.86	4,516,261.16	(88,149.30)
Instruction ESEA - II	244,607.19	792,913.07	(548,305.88)
Instruction ESEA - III	259,151.13	556,145.56	(296,994.43)
Instruction ESEA - V	17,243.28	183,278.52	(166,035.24)
Genetic Services Program	8,650.58	46,049.42	(37,398.84)
EMS FY82 Block Grant	162,300.00	....	162,300.00
AFDC Grant - Federal	12,990,322.00	14,598,420.75	(1,608,098.75)
AFDC Recovery Federal	1,246,241.66	814,000.82	432,240.84
Provider Payment - Federal	53,103,934.00	51,932,258.00	1,171,676.00
Provider Payment - Recovery	308,108.87	192,618.94	115,489.93
Federal Funds	134,988.09	....	134,988.09
Special Children Services - Federal	....	689,834.00	(689,834.00)
Division of Welfare - WIN	....	179,796.00	(179,796.00)
Federal Administration Account	20,025,900.74	14,900,712.00	5,125,188.74
Manchester Housing Authority	500.00	....	500.00
Administration and Support Office Director	1,685.95	....	1,685.95
Older American Act	3,123,958.33	2,870,337.93	253,620.40
Paperless Courts Project	233,202.33	61,132.79	172,069.54
Treatment Services - 7/31/79	....	4,767.18	(4,767.18)
Gifted and Talented Students	3,000.00	42,100.00	(39,100.00)
Restoration of Dams	....	(809.38)	809.38
Formula Grant Funds	95,455.00	(95,392.47)	190,847.47
Advocacy Assistance III	25,184.67	23,386.39	1,798.28
Vocational Rehabilitation Workshop - Sec. II	....	4,164.47	(4,164.47)
Vocational Rehabilitation Administrative Services	215,000.00	419,718.67	(204,718.67)

STATE OF NEW HAMPSHIRE
SPECIAL FUND - BUDGETARY BASIS

EXHIBIT D-5

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
GRANTS FROM THE FEDERAL GOVERNMENT (Cont.)			
Genetic Services Program	$ 44,150.00	$...............	$ 44,150.00
Juvenile Justice	51,557.78	....	51,557.78
Kezar Lake Restoration Study	14,117.51	34,910.46	(20,792.95)
Flood Disaster	....	(36,795.64)	36,795.64
Water Resources Council	....	4,789.79	(4,789.79)
Fixed Price Research & Development Contracts	11,524.00	11,600.00	(76.00)
Carroll County Housing Demonstration Project 1980	90,105.83	500.00	89,605.83
Family and Community Health	46,500.00	....	46,500.00
Keefe Environmental Waste	222,937.32	....	222,937.32
Esturine Sanctuary	5,474.41	....	5,474.41
Independent Living Grant	3,598.59	....	3,598.59
State Outdoor Recreation	19,576.28	....	19,576.28
Emergency Medical Services 1203 Funds Regions 2-3	....	58,312.13	(58,312.13)
Services for Students	....	14,400.00	(14,400.00)
FEMA-IV	16,604.42	....	16,604.42
FAMIS	141,501.37	....	141,501.37
Training	1,901.44	....	1,901.44
Pesticides Certification	17,338.00	8,741.00	8,597.00
Coastal Program Implementaion	273,157.16	....	273,157.16
Continue E.D.P. Program	39,730.00	....	39,730.00
U.M.T. Grant	19,443.36	....	19,443.36
Outdoor Recreation Plan	12,000.00	....	12,000.00
Community Development Block Grant	42,702.31	....	42,702.31
Model Office - Children and Youth	26,667.00	70,000.00	(43,333.00)
Franklin Training Grant	23,903.97	8,230.16	15,673.81
Food Stamp Program	....	1,695,989.00	(1,695,989.00)
Equipment - Emotionally Handicapped	....	14,500.00	(14,500.00)
Solid Waste Program	12,456.16	31,430.09	(18,973.93)
State Training System Plan	....	477.50	(477.50)
Risk Reduction	25,984.34	59,528.66	(33,544.32)
Aftercare Services	....	(4,000.00)	4,000.00

STATE OF NEW HAMPSHIRE
SPECIAL FUND - BUDGETARY BASIS

EXHIBIT D-5

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
GRANTS FROM THE FEDERAL GOVERNMENT (Cont.)			
Hazardous Waste Program	$(31,806.61)	$ 62,103.48	$(93,910.09)
Long Term Care Development	....	65,000.00	(65,000.00)
Drug Abuse Prevention	....	5,141.82	(5,141.82)
Hazardous Waste - 1980	(2,908.15)	....	(2,908.15)
Solid Waste Program - 1980	(363.22)	158.87	(522.09)
C.E.I.P. Formula Grants	44,424.12	....	44,424.12
C.E.I.P. Outer Continental Shelf	6,680.35	....	6,680.35
C.E.I.P. Local Grants	18,831.63	....	18,831.63
C.E.I.P. - FY 1982	28,850.56	382,509.01	(353,658.45)
Federal Food for the Needy	802.63	....	802.63
AFDC Model District Office	....	89,445.00	(89,445.00)
USDA Cash Payments FY 1980	532,250.58	468,701.56	63,549.02
Child Abuse Prevention	54,778.00	60,801.00	(6,023.00)
Safe Drinking Water Act	304,341.63	375,750.15	(71,408.52)
Service Del'y Systems - DAF	....	18.00	(18.00)
Additional Sec. 106 Funds	27,882.00	10,901.00	16,981.00
Water Quality Planning	154,679.26	140,604.01	14,075.25
Federal Funds	2,508,328.00	....	2,508,328.00
Kezar Lake Study	17,562.86	....	17,562.86
Total	144,682,750.52	134,098,192.93	10,584,557.59
GRANTS FROM LOCAL GOVERNMENT			
New England Foundation for Arts	17,651.92	....	17,651.92
Donations to Sudden Infant Death Syndrome	....	350.00	(350.00)
ADC Federal	937,144.44	692,017.78	245,126.66
Agency Income	28,517.48	85,210.01	(56,692.53)
ANB State	939.28	360.00	579.28
TPD Town and Counties	83,638.40	22,021.30	61,617.10

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT D-5

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
GRANTS FROM LOCAL GOVERNMENT (Cont.)			
TPD Federal	$ 148,194.04	$ 152,708.46	$(4,514.42)
Local Funds	91,435.00	126,426.40	(34,991.40)
Assistance Payments - OAA	537,791.99	419,890.23	117,901.76
Assistance Payments - APTD	3,041,901.08	2,302,295.17	739,605.91
Categorically Needy	12,756,806.85	11,960,847.22	795,959.63
Field Programs	9,350.77	....	9,350.77
Social Security Collections	83,220.84	70,122.73	13,098.11
Purchase of Service Group C	....	10,767.06	(10,767.06)
Purchase of Service Group AA	....	4,650.28	(4,650.28)
Special Projects	....	41,132.40	(41,132.40)
Special Projects - Mental Health	....	2,741.60	(2,741.60)
Medical Assistance Program	....	6,994.00	(6,994.00)
Arts Exchange	2,715.00	....	2,715.00
J. Elwyn Stone Estate	120,000.00	112,500.00	7,500.00
Digital Corp	25,000.00	25,000.00	....
Private or Local Funds	896,774.98	840,459.00	56,315.98
National Assembly State Art	....	723.00	(723.00)
Total	18,781,082.07	16,877,216.64	1,903,865.43
DONATIONS AND GIFTS			
Special Student Nurse Fund	83.00	322.45	(239.45)
Shieling Trust Fund FY 81	16,000.00	25,000.00	(9,000.00)
Sudden Infant Death Syndrome Program	55.00	485.00	(430.00)
Rural Libraries	1,160.92	....	1,160.92
State Hospital Group A Trust	3,620.00	1,075.27	2,544.73
Rehabilitation Fund	3,747.66	5,500.00	(1,752.34)
John Elwyn Stone Estate	8.00	(22,500.00)	22,508.00
Foster Grandparent Program	1,200.00	....	1,200.00
Una Dearborn Trust Fund	81.95	81.90	.05
Total	25,956.53	9,964.62	15,991.91

STATE OF NEW HAMPSHIRE
SPECIAL FUND - BUDGETARY BASIS

EXHIBIT D-5

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
INTEREST, PREMIUM AND DISCOUNT			
C. A. Fox Fund	$ 28,035.33	$ 36,616.44	$(8,581.11)
A. E. Pillsbury Rescue	754.56	754.56	....
Forest Conservation Unincorporated & Unorganized	2,733.98	2,660.12	73.86
Special Teacher Compensation Fund	4,216.44	4,314.30	(97.86)
Interest	23,841.04	56,829.00	(32,987.96)
N. H. Distributing Agency - Food	5,997.44	5,920.58	76.86
N. H. Distributing Agency - Property	336.90	336.71	.19
Harriet Huntress Education Fund	835.78	835.37	.41
Hattie E. F. Livesey Fund	409.77	409.77	....
N. H. Hospital - Group A	48,214.08	46,597.51	1,616.57
N. H. Hospital - Group B	12,943.04	12,462.55	480.49
N. H. Hospital - Group C	13,729.36	13,219.68	509.68
N. H. Hospital - Group C (Burnham)	6,092.44	5,866.28	226.16
N. H. Hospital - Group C (Conant)	1,133.27	1,091.18	42.09
N. H. Hospital - Group C (Adams)	523.97	504.53	19.44
N. H. Hospital - Group C (Moses)	350.09	385.48	(35.39)
Dolloff Memorial Fund	80.00	....	80.00
Program Resident Fund - N. H. Hospital	532.00	586.88	(54.88)
Total	150,759.49	189,390.94	(38,631.45)
SALE OF COMMODITIES			
Blackwater Flood Control	17,382.40	34,462.05	(17,079.65)
Franklin Flood Dam	6,733.35	7,615.35	(882.00)
Tax Research Fund	100.00	5,589.12	(5,489.12)
Total	24,215.75	47,666.52	(23,450.77)
SALE OF SERVICES			
Eastern Turnpike	10,384.90	7,894.70	2,490.20
Central Turnpike	15,367.17	12,262.40	3,104.77
N. H. Distributing Agency - Property	38,098.10	46,973.20	(8,875.10)
N. H. Distributing Agency - Food	219,253.17	143,327.28	75,925.89
Eastern States Building - Agriculture	11,544.00	11,568.00	(24.00)
Total	294,647.34	222,025.58	72,621.76

STATE OF NEW HAMPSHIRE
SPECIAL FUND - BUDGETARY BASIS

EXHIBIT D-5

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
ASSESSMENTS			
Central Turnpike Tolls	$ 7,541,691.91	$ 7,067,353.14	$ 474,338.77
Central Turnpike Miscellaneous	13,762.79	20,396.34	(6,633.55)
Eastern Turnpike Tolls	8,238,445.03	7,569,985.23	668,459.80
Eastern Turnpike Miscellaneous	10,687.76	8,651.96	2,035.80
Hampton Parking Meters	304,128.87	282,746.27	21,382.60
Totals	16,108,716.36	14,949,132.94	1,159,583.42
MISCELLANEOUS REVENUE			
Sale of Vehicles	3,550.00	3,329.76	220.24
Clearing Account	(11,724.76)	11,899.76	(23,624.52)
Judgements and Recoveries	319.01	....	319.01
YACC State Grant Program	....	245.50	(245.50)
Food Stamp Reimbursement	11,711.01	130.16	11,580.85
Support Payments - A.F.D.C.	199,717.05	719,784.27	(520,067.22)
Reimbursement to Highway Expense	7,953.17	5,274.74	2,678.43
Central N. H. Prior Year Expense	12,347.50	19,597.43	(7,249.93)
Hopkinton-Everett Flood Control	....	843.66	(843.66)
Sanitary Tank Truck Fees	2,575.00	2,075.00	500.00
Miscellaneous Departments	8,724.85	7,701.80	1,023.05
Total	235,172.83	770,882.08	(535,709.25)
INTERAGENCY GRANTS			
Youth Policy Development	1,271.17	....	1,271.17
New Staff Member	2,950.00	....	2,950.00
Model Office - Child/Youth	12,682.32	229,747.60	(217,065.28)
Comprehensive Children & Youth Project	24,677.49	....	24,677.49
Evaluation Staff	10,180.68	7,196.44	2,984.24
Two Summer Interns	3,474.00	2,413.24	1,060.76
Juvenile Justice Delinquency Act	....	150.26	(150.26)
Expert Witness 1980	(838.51)	111.41	(949.92)
Child Highway Safety Progrm.	19,378.79	22,767.09	(3,388.30)

STATE OF NEW HAMPSHIRE
SPECIAL FUND - BUDGETARY BASIS

EXHIBIT D-5

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
INTERAGENCY GRANTS (Cont.)			
Expert Witness Project	$...............	$ 12,613.55	$(12,613.55)
Expert Witness FY 1982	1,365.11	9,221.91	(7,856.80)
Adult Basic Education Program	....	378.45	(378.45)
Education Department	....	5,100.00	(5,100.00)
Educational Services - Handicapped	109.00	4,891.00	(4,782.00)
Chapter 43 Laws of 1982 Special Session	166,979.57	....	166,979.57
Transfer - Education Department	6,000.00	....	6,000.00
N. H. Office Manpower Affiars	34,856.00	40,431.07	(5,575.07)
Sullivan County Rehabilitation	....	70,820.29	(70,820.29)
WIN Matching Fund	....	500.00	(500.00)
National Long Term Care System	....	452.71	(452.71)
Mental Health Transfer	531.50	....	531.50
Library Construction	7,418.00	....	7,418.00
Food Stamp - Job Search	31,210.32	....	31,210.32
Nashua/Sylvester Site	44,568.16	....	44,568.16
State Job Coordinating	26,752.00	....	26,752.00
Employment Security Administration	23,009.04	34,123.37	(11,114.33)
State's Solid Waste Program	....	2,100.00	(2,100.00)
Transfer from Mental Health	420,000.00	675,287.00	(255,287.00)
Grant for State Library	6,320.00	....	6,320.00
Administration	....	12,222.65	(12,222.65)
Mental Health Development Service Plan	44,504.85	80,304.92	(35,800.07)
Individual Educational Program	....	56,025.00	(56,025.00)
State Library	....	9,448.00	(9,448.00)
State Library Funds	....	10,908.00	(10,908.00)
Expert Witness Project	21,538.80	22,762.62	(1,223.82)
Marine Resources Strategy	2,780.79	8,035.94	(5,255.15)
Intra Agency Transfer	54,903.18	....	54,903.18
Total	966,622.26	1,318,012.52	(351,390.26)
TOTAL SPECIAL FUND REVENUE BY SOURCE	$ 181,754,245.35	$ 168,895,960.32	$ 12,858,285.03

STATE OF NEW HAMPSHIRE
SPECIAL FUND - BUDGETARY BASIS

EXHIBIT D-6

COMPARATIVE STATEMENT OF EXPENDITURES

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
GENERAL GOVERNMENT			
Executive	$ 6,685,848.37	$ 7,717,063.61	$(1,031,215.24)
Commission on Crime and Delinquency	644,764.51	1,138,626.23	(493,861.72)
Department of Revenue	....	19,122.58	(19,122.58)
State Library	361.03	....	361.03
Total	7,330,973.91	8,874,812.42	(1,543,838.51)
ADMINISTRATION OF JUSTICE AND PUBLIC PROTECTION			
Employment Security	7,669,563.08	7,841,472.91	(171,909.83)
Agriculture	5,186.16	10,884.07	(5,697.91)
N. H. Youth Development Center	3.63	....	3.63
Civil Defense	37,029.79	32,901.84	4,127.95
Total	7,711,782.66	7,885,258.82	(173,476.16)
RESOURCES PROTECTION AND DEVELOPMENT			
Business Administration	320,371.98	....	320,371.98
Water Resources Board	....	1.00	(1.00)
Resources and Economic Development	....	338,392.58	(338,392.58)
Water Supply and Pollution	4,919,017.23	1,862,465.91	3,056,551.32
Total	5,239,389.21	2,200,859.49	3,038,529.72
TRANSPORTATION			
Public Works and Highways	6,434,884.04	6,283,059.00	151,825.04
HEALTH AND SOCIAL SERVICES			
Health and Welfare	153,784,083.82	154,325,945.64	(541,861.82)
Cancer Commission	....	323.71	(323.71)
Council on Aging	4,598,610.49	4,062,597.66	536,012.83
Public Health	2,012,542.06	....	2,012,542.06
Mental Health	3,767,119.18	....	3,767,119.18

STATE OF NEW HAMPSHIRE
SPECIAL FUND - BUDGETARY BASIS

EXHIBIT D-6

COMPARATIVE STATEMENT OF EXPENDITURES

	Fiscal Year Ended June 30		Increase (Decrease)
	1983	1982	
HEALTH AND SOCIAL SERVICES (Cont.)			
Laconia State School	$ 33,261.99	$...............	$ 33,261.99
New Hampshire Hospital	160,561.98	....	160,561.98
Alcohol and Drug Abuse	1,431,161.12	....	1,431,161.12
Total	165,787,340.64	158,388,867.01	7,398,473.63
DEBT SERVICE			
Office of State Planning	....	3,772.00	(3,772.00)
Resources and Economic Development	21,997.50	22,995.00	(997.50)
Turnpikes	10,153,150.00	7,327,900.00	2,825,250.00
Total	10,175,147.50	7,354,667.00	2,820,480.50
EDUCATION			
Education	34,773,272.21	35,686,249.32	(912,977.11)
Commission on the Arts	463,220.26	456,138.19	7,082.07
Total	35,236,492.47	36,142,387.51	(905,895.04)
TOTAL SPECIAL FUND EXPENDITURES	$ 237,916,010.43	$ 227,129,911.25	$ 10,786,099.18

STATE OF NEW HAMPSHIRE
SPECIAL FUND - BUDGETARY BASIS

STATEMENT OF APPROPRIATION OPERATIONS Fiscal Year Ended June 30, 1983	Balance June 30, 1982	Appropriations	Restricted Revenue
GENERAL GOVERNMENT			
Executive Office	$..............	$ 2,363.54	$ 26,752.00
Office of State Planning	88,202.68	363,083.38	842,893.36
Employment and Training	123,670.19	77.39	5,485,390.77
N. H. Crime Commission	113,841.74	....	620,420.65
N. H. State Library	799.86	....	1,160.92
Revenue Administration	51,503.24	....	82,558.03
Total	378,017.71	365,524.31	7,059,175.73
ADMINISTRATION OF JUSTICE AND PUBLIC PROTECTION			
Agriculture Department	7,323.92	....	11,544.00
Department of Employment Security	443,683.08	....	7,953,839.41
N. H. Youth Development Center	3.63	....	....
Civil Defense	(1,046.89)	....	38,289.58
Total	449,963.74	....	8,003,672.99
RESOURCES PROTECTION AND DEVELOPMENT			
Water Resources Borad	(22,532.37)	....	....
DRED Business Administration	243,254.73	....	486,451.73
Water Pollution Commission	2,590.96	....	4,919,817.23
Total	223,313.32	....	5,406,268.96
TRANSPORTATION			
Public Works	976,829.77	....	15,877,209.24
HEALTH AND SOCIAL SERVICES			
Division of Welfare	1,980,345.92	50,971,011.83	109,931,417.58
Cancer Commission	2.63	....	....
N. H. Council on Aging	16,179.87	528,015.31	4,303,608.24

EXHIBIT D-7

Transfers In (Out)	Total Available	Expenditures	Encumbrances	Lapsed to Surplus	Balance June 30, 1983
$..............	$ 29,115.54	$ 12,143.54	$ 220.00	$.............	$ 16,752.00
(37,500.00)	(1,256,679.42)	1,157,186.71	361,574.12	....93,683.38	(355,764.79)
....	5,509,138.35	5,516,518.12	4,036,294.81	....	(3,943,674.58)
18,864.00	753,126.39	644,764.51	58,473.28	42,304.77	7,583.83
....	1,960.78	361.03	....	....	1,599.75
(28,322.14)	105,739.13	....	....	2,178.60	103,560.53
(46,958.14)	7,755,759.61	7,330,973.91	4,456,562.21	138,166.75	(4,169,943.26)
....	18,867.92	5,186.16	3,200.28	....	10,481.48
....	8,397,522.49	7,669,563.08	461,479.89	....	266,479.52
....	3.63	3.63	....	....	....
....	37,242.69	37,029.79	....	....	212.90
....	8,453,636.73	7,711,782.66	464,680.17	....	277,173.90
(15,072.65)	(37,605.02)	....	....	....	(37,605.02)
28,322.14	758,028.60	342,369.48	15,974.03	214,953.10	184,731.99
8,063.63	4,930,471.82	4,919,017.23	1,300,999.24	.73	(1,289,545.38)
21,313.12	5,650,895.40	5,261,386.71	1,316,973.27	214,953.83	(1,142,418.41)
610,563.35	17,464,602.36	16,588,034.04	81,646.38	....	794,921.94
(2,094,309.24)	160,788,466.09	153,784,083.82	2,099,876.94	4,764,944.70	139,560.63
....	2.63	....	....	2.63	....
....	4,847,803.42	4,598,610.49	1,228,183.22	179,702.20	(1,158,692.49)

STATE OF NEW HAMPSHIRE
SPECIAL FUND - BUDGETARY BASIS

STATEMENT OF APPROPRIATION OPERATIONS Fiscal Year Ended June 30, 1983	Balance June 30, 1982	Appropriations	Restricted Revenue
HEALTH AND SOCIAL SERVICES (Cont.)			
Division of Public Health.	$ 157,298.32	$ 458,897.29	$ 1,797,937.08
Division of Mental Health.	44,963.83	....	3,780,590.98
Laconia State School	36,086.90	....	6,320.00
N. H. Hospital	128,325.43	....	159,966.40
Alcohol and Drug Abuse	(302,111.13)	(1,251.00)	1,843,482.80
Total	2,061,091.77	51,956,673.43	121,823,323.08
EDUCATION			
Education Business Administration.	674,226.05	12,609,767.25	22,932,113.72
N. H. Distributing Agency.	135,691.13	4,106.14	312,441.53
N. H. Commission on the Arts	41,252.86	53,432.71	340,040.10
Total	851,170.04	12,667,306.10	23,584,595.35
TOTAL SPECIAL FUND STATEMENT OF APPROPRIATION OPERATIONS	$ 4,940,386.35	$ 64,989,503.84	$181,754,245.35

EXHIBIT D-7

Transfers In (Out)	Total Available	Expenditures	Encumbrances	Lapsed to Surplus	Balance June 30, 1983
$(344,706.70)	$ 2,069,335.99	$ 2,012,542.06	$ 413,037.57	$ 82,017.72	$(1,158,692.49)
....	3,825,554.81	3,767,119.18	68,840.55	28,581.88	(38,986.80)
....	42,406.90	33,261.99	56.00	....	9,088.91
....	288,291.83	160,561.98	3,639.45	19.49	124,070.91
(2,000.00)	1,538,120.67	1,431,161.12	164,654.58	8,693.02	(66,388.05)
(2,441,105.94)	173,399,982.34	165,787,340.64	3,978,288.31	(5,063,961.64)	(1,429,608.25)
(170,096.12)	36,046,010.90	34,518,441.54	1,268,888.41	759,978.37	(501,297.42)
....	452,238.80	254,830.67	....	....	197,408.13
45,764.85	480,490.52	463,220.26	44,285.06	19,628.61	(46,643.41)
(124,331.27)	36,978,740.22	35,236,492.47	1,313,173.47	779,606.98	(350,532.70)
$(1,980,518.88)	$249,703,616.66	$237,916,010.43	$ 11,611,323.81	$ 6,196,689.20	$(6,020,406.78)

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EXHIBIT E-1

STATE OF NEW HAMPSHIRE
DEBT SERVICE FUND - BUDGETARY BASIS
BALANCE SHEET
JUNE 30, 1983

ASSETS	June 30, 1983	June 30, 1982
Cash and Temporary Investments	$ 5,445,677	$ 6,166,321
Total Assets	$ 5,445,677	$ 6,166,321
LIABILITIES AND FUND EQUITY		
FUND EQUITY:		
Fund Balance:		
Unappropriated Surplus	$ 5,445,677	$ 6,166,321
Total Liabilities and Fund Equity	$ 5,445,677	$ 6,166,321

EXHIBIT E-2

STATE OF NEW HAMPSHIRE
DEBT SERVICE FUND - BUDGETARY BASIS

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
EASTERN NEW HAMPSHIRE TURNPIKE SINKING FUND			
Tolls.	$ 8,238,445.03	$ 7,569,985.23	$ 668,459.80
Miscellaneous.	29,156.63	21,821.40	7,335.23
Total Eastern New Hampshire Turnpike Sinking Fund. .	$ 8,267,601.66	$ 7,591,806.63	$ 675,795.03
CENTRAL NEW HAMPSHIRE TURNPIKE SINKING FUND			
Interest on Deposits	$ 76,914.24	$ 357,510.50	$(280,596.26)
Tolls.	7,541,691.91	7,067,353.14	474,338.77
Miscellaneous.	67,915.67	80,806.43	(12,890.76)
Total Central New Hampshire Turnpike Sinking Fund. .	$ 7,686,521.82	$ 7,505,670.07	$ 180,851.75
STATE OFFICE BUILDING.	$ 77,100.00	$ 89,480.00	$ 12,380.00
SKYHAVEN HANGER SINKING FUND	$ 11,500.00	$ 12,050.00	$ 550.00

STATE OF NEW HAMPSHIRE
DEBT SERVICE FUND - BUDGETARY BASIS

EXHIBIT E-3

COMPARATIVE STATEMENT OF EXPENDITURES

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
State Office Building Sinking Fund	$ 77,100.00	$ 89,480.00	$(12,380.00)
Eastern New Hampshire Turnpike Sinking Fund.	10,326,477.94	10,376,726.82	(50,248.88)
Central New Hampshire Turnpike Sinking Fund.	6,354,153.54	6,613,293.72	(259,140.18)
Skyhaven Hanger Sinking Fund	5,635.59	....	5,635.59
TOTAL SINKING FUND EXPENDITURES	$ 16,763,367.07	$ 17,079,500.54	$(316,133.47)

STATE OF NEW HAMPSHIRE
DEBT SERVICE FUND - BUDGETARY BASIS

STATEMENT OF SINKING FUND OPERATIONS
Fiscal Year Ended June 30, 1983

	Balance June 30, 1982	Revenue
EASTERN NEW HAMPSHIRE TURNPIKE SINKING FUND.	$(3,647,218.38)	$ 8,267,601.66
CENTRAL NEW HAMPSHIRE TURNPIKE SINKING FUND.	9,780,071.07	7,686,521.82
STATE OFFICE BUILDING SINKING FUND	....	77,100.00
SKYHAVEN HANGER SINKING FUND	33,468.15	11,500.00
TOTAL SINKING FUND OPERATIONS	$ 6,166,320.84	$ 16,042,723.48

EXHIBIT E-4

Transfers In (Out)	Total Available	Retirement	Expense and Interest	Total Expenditures	Balance June 30, 1983
$..............	$ 4,620,383.28	$ 2,700,000.00	$ 7,626,477.94	$ 10,326,477.94	$(5,706,094.66)
....	17,466,592.89	1,600,000.00	4,754,153.54	6,354,153.54	11,112,439.35
....	77,100.00	75,000.00	2,100.00	77,100.00	....
....	44,968.15	....	5,635.59	5,635.59	39,332.56
$	$ 22,209,044.32	$ 4,375,000.00	$ 12,388,367.07	$ 16,763,367.07	$ 5,445,677.25

STATE OF NEW HAMPSHIRE
EXHIBIT E-5

DEBT SERVICE FUND - EASTERN NEW HAMPSHIRE TURNPIKE - BUDGETARY BASIS

SUMMARY OF REVENUE AND EXPENDITURES
Fiscal Year Ended June 30, 1983

REVENUE		
Tolls	$ 8,238,445.03	
Miscellaneous	29,156.63	
Total Revenue		$ 8,267,601.66
EXPENDITURES		
Permanent Personnel Services	1,208,838.49	
Current Expense	873,077.18	
Equipment	28,406.88	
Other Personnel Services	182,564.20	
Travel	1,849.72	
Benefits	256,493.87	
Permanent Improvements	131,763.58	
Debt Service	7,041,200.00	
Traffic - State Police	288,558.63	
Other	313,725.39	
Total Expenditures		10,326,477.94
NET REVENUE		$(2,058,876.28)

STATE OF NEW HAMPSHIRE

EXHIBIT E-6

DEBT SERVICE FUND - CENTRAL NEW HAMPSHIRE TURNPIKE - BUDGETARY BASIS

SUMMARY OF REVENUE AND EXPENDITURES
Fiscal Year Ended June 30, 1983

REVENUE		
Tolls	$ 7,541,691.91	
Interest on Deposits	76,914.24	
Miscellaneous	67,915.67	
Total Revenue		$ 7,686,521.82
EXPENDITURES		
Permanent Personnel Services	967,470.77	
Current Expenses	627,950.18	
Equipment	30,122.00	
Other Personnel Services	122,847.28	
Travel	1,480.58	
Benefits	201,039.91	
Permanent Improvements	454,456.48	
Debt Service	3,302,155.93	
Traffic - State Police	410,714.19	
Other	235,916.22	
Total Expenditures		6,354,153.54
NET REVENUE		$ 1,332,368.28

EXHIBIT F-1

STATE OF NEW HAMPSHIRE
CAPITAL PROJECTS FUNDS - BUDGETARY BASIS
BALANCE SHEET
JUNE 30, 1983

ASSETS	June 30, 1983	June 30, 1982
Cash and Temporary Investments	$ 672,157	$(3,285,890)
Cash Equivalents	386,692	-
Accounts Receivable	445,134	467,674
Bonds Authorized and Unissued	71,589,763	75,995,562
Total Assets	$ 73,093,746	$ 73,177,346
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
Accounts Payable	$ 1,006,255	$ 1,334,188
Temporary Loans	30,000,000	25,000,000
Total Liabilities	31,006,255	26,334,188
FUND EQUITY:		
Fund Balance:		
Reserve for Encumbrances	14,505,846	26,647,601
Unexpended Balance of Appropriation	27,581,645	20,195,557
Total Fund Equity	42,087,491	46,843,158
Total Liabilities and Fund Equity	$ 73,093,746	$ 73,177,346

EXHIBIT F-2

STATE OF NEW HAMPSHIRE
CAPITAL PROJECTS FUND - BUDGETARY BASIS

STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND EQUITY

	Fiscal Year Ended June 30 1983	1982
REVENUES:		
Grants from the Federal Government	$ 6,845,905	$ 4,764,262
Grants from Private & Local Sources	581,153	204,041
	7,427,058	4,968,303
OTHER FINANCING SOURCES:		
Transfers from General	823,291	166,453
Transfers from Highway	8,916	-
Transfers from Special	15,073	-
Transfers from Skyhaven	428	-
Bonds Authorized	31,725,046	-
Total Revenues and Other Sources	39,999,812	5,134,756
EXPENDITURES:		
General Government	1,283,091	408,381
Administration of Justice & Public Protection	7,520,323	3,832,258
Resources Protection & Development	11,415,661	7,414,334
Transportation	709,815	1,046,155
Health & Social Services	380,275	196,162
Education	13,249,599	11,542,640
Debt Service	477,227	-
Capital Outlays	4,452,142	5,658,778
Total Expenditures	39,488,133	30,098,708
OTHER USES		
Transfer to General	3,467,943	927,578
Bonds Authorized Reduction	1,799,403	12,800,044
Total Expenditures and Other Uses	44,755,479	43,826,330
Excess of Expenditures and Other Uses Over (Under) Revenues and Other Sources	(4,755,667)	(38,691,574)
FUND BALANCE - July 1	46,843,158	85,534,732
FUND BALANCE - June 30	$ 42,087,491	$ 46,843,158

STATE OF NEW HAMPSHIRE
CAPITAL PROJECTS FUND - BUDGETARY BASIS

EXHIBIT F-3

COMPARATIVE STATEMENT OF EXPENDITURES BY OBJECT

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
PERSONNEL SERVICES			
Temporary Employees	$ 41,732	$ 85,890	$(44,158)
Professional Fees and Per Diem	12,691,915	11,768,547	923,368
Overtime	4,502	15,389	(10,887)
Other Personnel Services	1,611,342	79,991	1,531,351
Longevity Payment - Temporary	....	200	(200)
Total Personnel Services	14,349,491	11,950,017	2,399,474
SUPPLIES AND MATERIALS			
Supplies (Consumable)	70,423	136,024	(65,601)
Duplications	85	....	85
Fuel (Non-Vehicular)	....	224	(224)
Highway Materials	2,311	122,951	(120,640)
Total Supplies and Materials	72,819	259,199	(186,380)
SUBSISTENCE AND SUPPORT OF PERSONS			
Clothing	1,116	....	1,116
COMMUNICATIONS SERVICE			
Telephone & Telegraph	1,840	1,769	71
TRAVEL EXPENSE			
In-State Travel			
Meals	....	99	(99)
Hotel	....	61	(61)
Mileage, Privately Owned	32,939	29,167	3,772
Operation State Cars	....	148	(148)
Miscellaneous	80	4	76
Meals Taxable	50	....	50
Out-of-State Travel			
Meals	10	3	7
Mileage, Private Cars	600	414	186
Miscellaneous	101	62	39
Total Travel Expense	33,780	29,958	3,822

STATE OF NEW HAMPSHIRE
CAPITAL PROJECTS FUND - BUDGETARY BASIS

EXHIBIT F-3

COMPARATIVE STATEMENT OF EXPENDITURES BY OBJECT

	Fiscal Year Ended June 30		Increase (Decrease)
	1983	1982	
TRANSPORTATION	$ 3,290	$ 3,438	$(148)
PRINTING AND BINDING	99	111	(12)
ADVERTISING	780	2,579	(1,799)
HEAT, LIGHT & POWER	11,049	7,330	3,719
RENTS & RENTALS	24,965	10,260	14,705
REPAIRS AND ALTERATIONS			
Contract Repairs - Equipment	163,977	45,680	118,297
Repairs (Buildings & Grounds)	1,235,744	1,103,326	132,418
Other Repairs	6,079	99	5,980
Maintenance Supplies - Equipment	264,157	86,010	178,147
Maintenance Supplies - Buildings and Grounds	592,050	188,338	403,712
Total Repairs and Alterations	2,262,007	1,423,453	838,554
MOTOR VEHICLE UPKEEP	8,908	2,281	6,627
CONTRACT EARNINGS	1,657,200	1,068,307	588,893
MISCELLANEOUS			
Indirect Costs	7,841	....	7,841
Miscellaneous	3,076,136	1,806,524	1,269,612
Total Miscellaneous	3,083,977	1,806,524	1,277,453
GRANTS AND SUBSIDIES			
Interagency Grants	4,242,706	3,814,544	428,162
FICA	371	652	(281)
Awards and Indemnities	....	1,904,571	(1,904,571)
FICA - Temporary	5,950	9,344	(3,394)
Blue Cross - Temporary	523	2,944	(2,421)
United Life	356	....	356
Dental Benefits Temporary	57	....	57

STATE OF NEW HAMPSHIRE
CAPITAL PROJECTS FUND - BUDGETARY BASIS

EXHIBIT F-3

COMPARATIVE STATEMENT OF EXPENDITURES BY OBJECT

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
GRANTS AND SUBSIDIES (Cont.)			
Grants	$ 8,226,589	$ 1,552,207	$ 6,674,382
Group I Retirement - Permanent	11	532	(521)
Group I Retirement - Temporary	259	1,859	(1,600)
United Life - Tempoary	3	(48)	51
Dental Benefits	....	540	(540)
Total Grants and Subsidies	12,476,825	7,287,145	5,189,680
AWARDS AND INDEMNITIES	570,619	....	570,619
DEBT SERVICE			
Interest	370,977	160,560	210,417
Debt Payment	106,250	427,000	(320,750)
Total Debt Service	477,227	587,560	(110,333)
CAPITAL OUTLAYS			
Motor Vehicles	....	74,002	(74,002)
Office Equipment and Furnishings	238,731	112,932	125,799
Educational Equipment	591,383	1,048,843	(457,460)
Construction Repair - Equipment	343,457	121,328	222,129
Institutional Equipment	169,635	47,637	121,998
Engineering Instruction and Equipment	....	6,495	(6,495)
Land and Interest in Land	294,428	151,484	142,944
Highway Contract Payment	1,916,620	3,908,364	(1,991,744)
Miscellaneous Equipment	879,215	183,708	695,507
Replacement - Other Equipment	....	145	(145)
Replacement - Motor Vehicles	18,485	....	18,485
Farm Implements and Equipment	186	3,839	(3,653)
Total Capital Outlays	4,452,140	5,658,777	(1,206,637)
TOTAL CAPITAL PROJECTS FUND EXPENDITURES	$ 39,488,132	$ 30,098,708	$ 9,389,424

EXHIBIT F-4

STATE OF NEW HAMPSHIRE
CAPITAL PROJECTS FUND - BUDGETARY BASIS

ANALYSIS OF UNAPPROPRIATED SURPLUS
Fiscal Year Ended June 30, 1983

Unappropriated Surplus - June 30, 1982			$ -0-
Adjustments			
Credits to Surplus:			
Bonds Authorized:			
Prior Year Adjustment	$ 1,165,205.65		
Current Year Authorizations	30,559,840.00		
		$ 31,725,045.65	
Charges to Surplus:			
Lapse of Bonds Authorized	1,799,402.92		
Transfers to General Fund	3,412,213.25		
		5,211,616.17	
			26,513,429.48
Budget Summary			
Appropriations Net of Estimated Revenue		28,478,731.19	
Less: Lapses		(1,965,301.71)	
			26,513,429.48
Unappropriated Surplus - June 30, 1983			$ -0-

STATE OF NEW HAMPSHIRE
CAPITAL PROJECTS FUND - BUDGETARY BASIS

EXHIBIT F-5

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
GRANTS FROM FEDERAL GOVERNMENT			
Upham Walker House	$ 57,362.00	$................	$ 57,362.00
Repair, Removal Buildings	1,560.54	63,973.69	(62,413.15)
Commercial Fish Pier Facilities	....	8,067.61	(8,067.61)
Mount Washington Summit Facilities	18,690.62	417,356.22	(398,665.60)
Keene Runway	163,959.91	....	163,959.91
Lebanon-Runway	....	89,053.63	(89,053.63)
Laconia Master Plan	....	4,932.00	(4,932.00)
Franconia Notch State Park	....	1,383.73	(1,383.73)
Grill Gates	....	831.45	(831.45)
Truck and Railroad Gates	....	5,111.64	(5,111.64)
Replace Wall Tower	....	1,437.50	(1,437.50)
Sugar River Watershed Site D-2	940,836.73	452,741.67	488,095.06
Souhegan River Watershed Site 19	2,194.93	34,052.87	(31,857.94)
Land ILS	....	5,178.59	(5,178.59)
Land Acquisition - Beacons	6,050.09	....	6,050.09
Rehabilitate Taxiway RW2-20	60,110.59	....	60,110.59
Bear Brook Bathhouse	9,002.43	18,929.64	(9,927.21)
Land Acquisition	78,814.14	126,178.01	(47,363.87)
Master Plan	....	2,123.69	(2,123.69)
Architecture and Engineering	....	3,111.25	(3,111.25)
Construction First Year	....	123,915.75	(123,915.75)
Franklin Separation, etc.	215,350.24	....	215,350.24
Lafayette Lodge	56,108.82	....	56,108.82
Belmont Interceptor	18,900.00	....	18,900.00
Engineering - Construction Dam	75,036.28	....	75,036.28
Electronic Aids Runway Lights	....	11,223.00	(11,223.00)
Snowmaking-Franconia & Sunapee	270,324.99	....	270,324.99

STATE OF NEW HAMPSHIRE
CAPITAL PROJECTS FUND - BUDGETARY BASIS

EXHIBIT F-5

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
GRANTS FROM FEDERAL GOVERNMENT (Cont.)			
Regional Waste Treatment	$ 4,757,331.32	$ 3,195,386.42	$ 1,561,944.90
Pisgah Wilderness.	....	24,646.44	(24,646.44)
Concord Airport.	10,682.62	14,240.00	(3,557.38)
Rochester Airport.	....	11,208.44	(11,208.44)
Lebanon Regional Airport	....	65,262.60	(65,262.60)
Mount Monadnock-Gap Land Acquisition	(1,753.08)	24,928.56	(26,681.64)
Federal Capital Cost	105,341.99	58,987.04	46,354.95
Total Grants From Federal Government.	6,845,905.16	4,764,261.44	2,081,643.72
GRANTS FROM LOCAL GOVERNMENT			
Recreation Room Addition	121,579.80	....	121,579.80
Regional Waste Treatment	288,964.91	167,778.92	121,185.99
Town and Cities Capital Cost	154,950.89	33,748.87	121,202.02
Municipal Income	15,657.37	2,513.55	13,143.82
Total Grants from Local Government.	581,152.97	204,041.34	377,111.63
TOTAL CAPITAL PROJECTS FUND REVENUE BY SOURCE. .	$ 7,427,058.13	$ 4,968,302.78	$ 2,458,755.35

STATE OF NEW HAMPSHIRE
CAPITAL PROJECTS FUND - BUDGETARY BASIS

EXHIBIT F-6

COMPARATIVE STATEMENT OF EXPENDITURES

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
GENERAL GOVERNMENT			
State Treasurer	$ 158,768.79	$ 478.80	$ 158,289.99
Legislative Accounting	4,480.00	62,323.90	(57,843.90)
Buildings and Grounds	1,137,557.05	360,707.02	776,850.03
Total General Government	1,300,805.84	423,509.72	877,296.12
ADMINISTRATION OF JUSTICE AND PUBLIC PROTECTION			
Chief Justice	8,554.88	70,030.02	(61,475.14)
Attorney General	949.00	5,722.19	(4,773.19)
Safety	387,454.54	184,884.01	202,570.53
N. H. Youth Development Center	36,130.98	93,280.52	(57,149.54)
State Prison	4,594,280.02	1,610,762.16	2,983,517.86
Labor Department	....	26,727.00	(26,727.00)
Liquor Commission	1,949,176.32	1,454,226.41	494,949.91
Agriculture Department	570,619.05	1,904,571.29	(1,333,952.24)
Police Standards and Training	1,417,542.15	92,189.74	1,325,352.41
Total Administration of Justice & Public Protection	8,964,706.94	5,442,393.34	3,522,313.60
RESOURCES PROTECTION AND DEVELOPMENT			
Water Resources Board	1,704,552.43	992,165.57	712,386.86
Resources and Economic Development	2,878,860.23	1,833,412.78	1,045,447.45
Water Supply and Pollution	7,062,640.55	4,808,688.49	2,253,952.06
Total Resources Protection and Development	11,646,053.21	7,634,266.84	4,011,786.37
TRANSPORTATION			
Aeronautics Commission	271,678.62	223,107.77	48,570.85
Public Works	1,683,855.78	1,312,847.24	371,008.54
Total Transportation	1,955,534.40	1,535,955.01	419,579.39

STATE OF NEW HAMPSHIRE
CAPITAL PROJECTS FUND - BUDGETARY BASIS

EXHIBIT F-6

COMPARATIVE STATEMENT OF EXPENDITURES

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
HEALTH AND SOCIAL SERVICES			
Home for the Elderly	$ 137,835.51	$ 53,183.80	$ 84,651.71
Laconia State School and Training Center	84,958.74	336,496.96	(251,538.22)
N. H. Hospital	119,480.23	120,874.72	(1,294.49)
N. H. Veterans Home	214,880.00	15,124.00	199,756.00
Total Health and Social Services	557,154.48	525,679.48	31,475.00
EDUCATION			
University System	4,242,706.29	3,809,906.04	432,800.25
Education Business Administration	8,025,333.44	2,323,700.90	5,701,632.54
N. H. Vocational Technical - Claremont	....	46,946.41	(46,946.41)
N. H. Vocational Technical - Manchester	110,344.36	1,284,831.34	(1,174,486.98)
N. H. Vocational Technical - Portsmouth	1,654,015.44	4,904,973.27	(3,250,957.83)
N. H. Technical Institute - Concord	272,638,68	96,103.75	176,534.93
N. H. Vocational Technical - Laconia	110,637.15	492,738.77	(382,101.62)
N. H. Vocational Technical - Nashua	26,986.95	125,363.29	(98,376.34)
N. H. Vocational Technical - Berlin	143,987.38	864,779.71	(720,792.33)
Total Education	14,586,649.69	13,949,343.48	637,306.21
DEBT SERVICE			
Public Works	....	427,000.00	(427,000.00)
Water Pollution Commission	170,983.33	160,560.00	10,423.33
Education Business Administration	306,244.06	....	306,244.06
Total Debt Service	477,227.39	587,560.00	(110,332.61)
TOTAL CAPITAL FUND EXPENDITURES	$ 39,488,131.95	$ 30,098,707.87	$ 9,389,424.08

STATE OF NEW HAMPSHIRE
CAPITAL PROJECTS FUND - BUDGETARY BASIS

STATEMENT OF APPROPRIATION OPERATIONS Fiscal Year Ended June 30, 1983	Balance June 30, 1982	Appropriations	Restricted Revenue
GENERAL GOVERNMENT			
Legislative Accounting Committee	$ 1,931.89	$...............	$.............
Legislative Facilities Accounting	4,480.00	....	....
Buildings and Grounds	1,986,864.43	....	....
State Treasury	....	....	....
Total	1,993,276.32	....	....
ADMINISTRATION OF JUSTICE AND PUBLIC PROTECTION			
Chief Justice	10,915.90	....	....
Agriculture Department	625,094.52	....	....
Attorney Generals Office	949.00	....	....
Department of Safety	288.45	....	....
N. H. Youth Development Center	45,518.23	....	....
N. H. State Prison	5,542,187.58	21,119,840.00	....
Liquor Commission	1,095,749.94	2,090,000.00	....
Police Standards & Training	1,424,400.00	100,000.00	....
Total	8,745,103.62	23,309,840.00	....
RESOURCES PROTECTION AND DEVELOPMENT			
Water Resources Board	2,842,377.37	....	943,031.66
DRED Business Administration	3,934,738.64	(81,108.81)	432,748.46
Water Pollution Commission	(590,224.74)	....	5,631,533.00
Fish and Game Commission	500.00	....	....
Total	6,187,391.27	(81,108.81)	7,007,313.12

EXHIBIT F-7

Transfers In (Out)	Total Available	Expenditures	Encumbrances	Lapsed to Surplus	Balance June 30, 1983
$..............	$ 1,931.89	$..............	$..............	$..............	$ 1,931.89
....	4,480.00	4,480.00	....	....	....
....	1,986,864.43	1,137,557.05	702,327.57	49,621.55	97,358.26
158,645.29	158,645.29	158,768.79	....	(123.50)	....
158,645.29	2,151,921.61	1,300,805.84	702,327.57	49,498.05	99,290.15
....	10,915.90	8,554.88	....	2,361.02	....
....	625,094.52	570,619.05	....	....	54,475.47
....	949.00	949.00	....	....	....
....	288.45	387,454.54	12,867.82	....	(400,033.91)
....	45,518.23	36,130.98	....	....	9,387.25
(27,875.00)	26,634,152.58	4,594,280.02	2,878,834.05	290.52	19,160,747.99
....	3,185,749.94	1,949,176.32	432,370.82	704,202.80	100,000.00
682,810.26	2,207,210.26	1,417,542.15	672,579.97	....	117,088.14
654,935.26	32,709,878.88	8,964,706.94	3,996,652.66	706,854.34	19,041,664.94
15,072.65	3,800,481.68	1,704,552.43	36,167.76	1,503.66	2,058,257.83
....	4,286,378.29	2,878,860.23	172,948.36	1,168,208.45	66,361.25
(8,820.68)	5,032,487.58	7,233,623.88	943,936.74	....	(3,145,073.04)
....	500.00	....	....	....	500.00
6,251.97	13,119,847.55	11,817,036.54	1,153,052.86	1,169,712.11	(1,019,953.96)

STATE OF NEW HAMPSHIRE
CAPITAL PROJECTS FUND - BUDGETARY BASIS

STATEMENT OF APPROPRIATION OPERATIONS Fiscal Year Ended June 30, 1983	Balance June 30, 1982	Appropriations	Restricted Revenue
TRANSPORTATION			
Aeronautics Commission	$ 722,161.98	$...............	$ 240,803.21
Public Works	4,336,245.35	....	57,362.00
Total	5,058,407.33	....	298,165.21
HEALTH AND SOCIAL SERVICES			
N. H. Veterans Home	86,000.00	....	121,579.80
N. H. Home for the Elderly	194,784.75	....	....
Laconia State School	234,647.26	....	....
N. H. Hospital	132,739.55	....	....
Total	648,171.56	....	121,579.80
EDUCATION			
University System	5,506,494.71	5,250,000.00	....
Education Business Administration	15,786,922.40	....	....
N. H. Vocational Technical College - Manchester	165,738.82	....	....
N. H. Vocational Technical College - Portsmouth	1,772,495.80	....	....
N. H. Technical Institute - Concord	348,558.93	....	....
N. H. Vocational Technical College - Berlin	437,924.29	....	....
N. H. Vocational Technical College - Laconia	122,207.52	....	....
N. H. Vocational Technical College - Claremont	553.59	....	....
N. H. Vocational Technical College - Nashua	69,911.71	....	....
Total	24,210,807.77	5,250,000.00	....
TOTAL CAPITAL FUND STATEMENT OF APPROPRIATION OPERATIONS	$ 46,843,157.87	$ 28,478,731.19	$ 7,427,058.13

EXHIBIT F-7

Transfers In (Out)	Total Available	Expenditures	Encumbrances	Lapsed to Surplus	Balance June 30, 1983
$..............	$ 962,965.19	$ 271,678.62	$ 6,343.45	$ 4,161.14	$ 680,781.98
....	4,393,607.35	1,683,855.78	905,643.90	16,378.00	1,787,729.67
....	5,356,572.54	1,955,534.40	911,987.35	20,539.14	2,468,511.65
16,075.00	223,654.80	214,880.00	13,449.32	....	(4,674.52)
(16,300.00)	178,484.75	137,835.51	8,241.29	(5,000.00)	37,407.95
....	234,647.26	84,958.74	19,492.16	16,584.72	113,611.64
....	132,739.55	119,480.23	7,232.02	6,027.30	....
(225.00)	769,526.36	557,154.48	48,414.79	17,612.02	146,345.07
....	10,756,494.71	4,242,706.29	948,158.54	....	5,565,629.88
....	15,786,922.40	8,331,577.50	6,436,336.63	....	1,019,008.27
....	165,738.82	110,344.36	54,308.41	1,086.05	....
(27,630.00)	1,744,865.80	1,654,015.44	88,628.82	....	2,221.54
....	348,558.93	272,638.68	19,243.34	....	56,676.91
....	437,924.29	143,987.38	93,572.41	....	200,364.50
....	122,207.52	110,637.15	10,274.37	....	1,296.00
....	553.59	....	....	....	553.59
....	69,911.71	26,986.95	42,888.00	....	36.76
(27,630.00)	29,433,177.77	14,892,893.75	7,693,410.52	1,086.05	6,845,787.45
$ 791,977.52	$ 83,540,924.71	$ 39,488,131.95	$ 14,505,845.75	$ 1,965,301.71	$ 27,581,645.30

EXHIBIT I

STATE OF NEW HAMPSHIRE
COMBINING BALANCE SHEET
ALL ENTERPRISE FUNDS - BUDGETARY BASIS
JUNE 30, 1983

ASSETS	Liquor Commission	Sweepstakes Commission	June 30, 1983	June 30, 1982
Current Assets				
Cash and/or Investments	$ -	$ 238,609	$ 238,609	$ 3,101,261
Cash Other	1,138,170	155,960	1,294,130	1,056,051
Cash Equivalents	5,187,832	109,202	5,297,034	-
Revolving Funds	60,000	225,300	285,300	285,300
Accounts Receivable	1,562,271	488,461	2,050,732	1,012,849
Inventories	20,015,610	74,012	20,089,622	20,457,742
Total Current Assets	27,963,883	1,291,544	29,255,427	25,913,203
Plant and Equipment				
Land	1,181,346	-	1,181,346	1,109,346
Land Improvements	525,611	-	525,611	521,383
Buildings	5,364,782	-	5,364,782	5,034,082
Leasehold Improvements	275,753	-	275,753	288,124
Equipment	3,791,809	162,751	3,954,560	3,806,063
Less: Allowance for Depreciation & Amortization	3,006,654	136,736	3,143,390	2,770,850
Net Plant and Equipment	8,132,647	26,015	8,158,662	7,988,148
Total Assets	$ 36,096,530	$ 1,317,559	$ 37,414,089	$ 33,901,351
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts Payable	$ 14,041,457	$ 374,670	$ 14,416,127	$ 8,383,890
Due to Other Funds	13,922,426	-	13,922,426	13,857,028
Prepaid Revenue	-	600,469	600,469	514,100
Other Liabilities	-	342,420	342,420	199,702
Total Liabilities	27,963,883	1,317,559	29,281,442	23,954,720
Fund Equity				
Contributions from Other Funds	12,085,883	-	12,085,883	10,774,659
Contributions to Other Funds	(275,164)	-	(275,164)	(275,164)
Retained Earnings (Deficit)	(3,678,072)	-	(3,678,072)	(2,552,864)
Designated Reserve for Distribution to Education	-	-	-	3,000,000
Total Fund Equity	8,132,647	-	8,132,647	10,946,631
Total Liabilities and Fund Equity	$ 36,096,530	$ 1,317,559	$ 37,414,089	$ 33,901,351

EXHIBIT II

STATE OF NEW HAMPSHIRE
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN RETAINED EARNINGS
ALL ENTERPRISE FUND - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 1983

	PROPRIETARY FUND TYPES ENTERPRISE FUNDS		Total (Memorandum Only) Year Ended June 30, 1983	Total (Memorandum Only) Year Ended June 30, 1982
	Liquor Commission	Sweepstakes Commission		
REVENUES:				
Business License Taxes	$ 5,594,172	$ -	$ 5,594,172	$ 5,348,974
Fees	1,910,190	-	1,910,190	2,295,090
Public Service Enterprises	41,085,873	13,609,596	54,695,469	52,839,058
Miscellaneous	179,283	210,058	389,341	513,352
Total Revenues	48,769,518	13,819,654	62,589,172	60,996,474
EXPENDITURES:				
Personnel Services	7,559,497	997,211	8,556,708	8,760,307
Supplies and Materials	195,925	79,852	275,777	442,906
Communications Service	128,133	53,278	181,411	205,297
Travel	76,890	70,719	147,609	216,905
Transportation	366	-	366	1,599
Printing & Binding	75,433	571,611	647,044	573,563
Advertising	32,543	219,263	251,806	187,144
Commissions	-	590,668	590,668	516,287
Heat, Light and Power	376,666	480	377,146	401,597
Rent and Rentals	1,220,825	110,168	1,330,993	1,243,038
Repairs and Alterations	448,254	-	448,254	230,946
Motor Vehicle Upkeep	139	-	139	382
Miscellaneous	139,351	359,180	498,531	469,175
Grants and Subsidies	1,462,305	7,059,174	8,521,479	7,354,966
Capital Outlays	70,016	-	70,016	20,820
Total Expenditures	11,786,343	10,111,604	21,897,947	20,624,932
Excess (Deficit) Revenues Over Expenditures	36,983,175	3,708,050	40,691,225	40,371,542
Add-Plant & Equipment Costs Capitalized	356,104	-	356,104	103,653
Less - Depreciation	617,533	19,163	636,696	591,881
- Loss on Disposal of Plant and Equipment	507,675	-	507,675	2,814
Net Excess (Deficit) Revenues Over Expenditures Before Change in Accounting Principles	36,214,071	3,688,887	39,902,958	39,880,500
Cumulative Effect of Change in Accounting Principle	566,121	-	566,121	-
Net Excess (Deficit) Revenue Over Expenditures	36,780,192	3,688,887	40,469,079	39,880,500
OTHER CHANGES IN RETAINED EARNINGS OR FUND EQUITY:				
Transfer to General Fund	37,549,296	-	37,549,296	36,738,030
Less - Plant and Equipment Costs Capitalized	356,104	-	356,104	103,653
Sub Total	(1,125,208)	3,688,887	2,563,679	3,038,817
DISTRIBUTION TO EDUCATION & GENERAL FUND	-	(7,121,192)	(7,121,192)	(3,625,992)
Net Increase (Decrease) in Retained Earnings Balance During the Year	(1,125,208)	(3,432,305)	(4,557,513)	(587,175)
Designated Reserve/Retained Earnings - July 1	(2,552,864)	3,000,000	447,136	1,034,311
Designated Reserve/Retained Earnings - June 30	$(3,678,072)	$(432,305)	$(4,110,377)	$ 447,136

EXHIBIT III

STATE OF NEW HAMPSHIRE
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1983

	Proprietary Fund Types		Total (Memorandum Only)	
	Liquor Commission	Sweepstakes Commission	June 30, 1983	June 30, 1982
SOURCE OF FUNDS				
OPERATIONS				
Income Before Transfer and Distribution to Education and General Fund	$ 36,780,192	$ 3,688,887	$ 40,469,079	$ 39,776,847
Items not requiring the use of working capital:				
Depreciation	617,533	19,163	636,696	591,881
Total Financial Resources from Operations	37,397,725	3,708,050	41,105,775	40,368,728
(Increase) Decrease in Working Capital	-	2,984,498	2,984,498	1,320
Contributions from Other Funds	1,059,176	-	1,059,176	2,059,509
Net Book Value of Fixed Asset Disposals	611,731	231	611,962	3,461
Total Source of Funds	$ 39,068,632	$ 6,692,779	$ 45,761,411	$ 42,433,018
USE OF FUNDS				
Additions to Fixed Assets	1,519,336	3,892	1,523,228	2,172,649
Transfers to General Fund	37,549,296	3,688,887	41,238,183	36,634,377
Distribution to Education	-	3,000,000	3,000,000	3,625,992
Total Use of Funds	$ 39,068,632	$ 6,692,779	$ 45,761,411	$ 42,433,018
CHANGES IN COMPONENTS OF WORKING CAPITAL				
Current Assets				
Cash and Investments	$ -	$(2,862,702)	$(2,862,702)	$ 109,548
Cash Other	342,535	(104,406)	238,129	(1,775,012)
Cash Equivalents	5,187,832	109,202	5,297,034	-
Accounts Receivable	256,473	(217,016)	39,457	239,300
Due From Other Funds	-	432,305	432,305	-
Inventories	(346,709)	(21,411)	(368,120)	(483,645)
Total Current Assets	5,440,131	(2,664,028)	2,776,103	(1,909,809)
Current Liabilities				
Accounts Payable and Accruals	(5,940,854)	(320,470)	(6,261,324)	(254,673)
Due to Other Funds	500,723	-	500,723	2,163,162
Total Current Liabilities	(5,440,131)	(320,470)	(5,760,601)	1,908,489
Increase (Decrease) in Working Capital	$ -	$(2,984,498)	$(2,984,498)	$(1,320)

EXHIBIT G-1

STATE OF NEW HAMPSHIRE
NEW HAMPSHIRE STATE LIQUOR COMMISSION
BALANCE SHEET - BUDGETARY BASIS
JUNE 30, 1983

	June 30, 1983	June 30, 1982
ASSETS		
Current Assets		
Cash Other	$ 1,138,170	$ 795,635
Cash Equivalents	5,187,832	-
Change Funds	50,300	48,550
Petty Cash Funds	2,070	1,665
Revolving funds	7,630	9,785
Accounts Receivable	1,562,271	739,677
Inventories	20,015,610	20,362,319
Total Current Assets	27,963,883	21,957,631
Plant and Equipment		
Land	1,181,346	1,109,346
Land Improvements	525,611	521,383
Buildings	5,364,782	5,034,082
Leasehold Improvements	275,753	288,124
Equipment	3,791,809	3,642,280
Total	11,139,301	10,595,215
Less Allowances for Depreciation & Amortization	3,006,654	2,648,584
Net Plant and Equipment	8,132,647	7,946,631
Total Assets	$ 36,096,530	$ 29,904,262
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
Liquor Warehouse Stock Payable	$ 6,624,439	$ 4,531,639
Vouchers Payable	7,417,018	3,568,964
Due To Other Funds	13,922,426	13,857,028
Total Liabilities	27,963,883	21,957,631
FUND EQUITY:		
CONTRIBUTIONS FROM OTHER FUNDS	12,085,883	10,774,659
CONTRIBUTIONS TO OTHER FUNDS	(275,164)	(275,164)
RETAINED EARNINGS	(3,678,072)	(2,552,864)
Total Fund Equity	8,132,647	7,946,631
Total Liabilities and Fund Equity	$ 36,096,530	$ 29,904,262

EXHIBIT G-2

STATE OF NEW HAMPSHIRE
NEW HAMPSHIRE LIQUOR COMMISSION
STATEMENT OF OPERATIONS AND ANALYSIS OF RETAINED EARNINGS - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 1983

	June 30, 1983	June 30, 1982
SALES	$ 151,789,838	$ 149,681,507
Less: Forwarded to Legislative Funds	1,193	1,644
NET SALES	151,788,645	149,679,863
COST OF GOODS SOLD	110,702,820	108,881,410
Gross Profit	41,085,825	40,798,453
SELLING AND ADMINISTRATIVE		
Administration	1,361,193	1,299,424
Stores Operation	8,734,143	9,228,572
Warehouse	592,892	602,712
Workmen's Compensation	77,991	81,267
Total Selling and Administrative	10,766,219	11,211,975
Income or (Loss) from Operations	30,319,606	29,586,478
OTHER INCOME		
Sweepstakes Commission	170,446	155,683
Liquor Licenses	738,815	1,028,825
Wine Licenses	441,228	546,763
Miscellaneous	13,890	15,422
Total Other Income	1,364,379	1,746,693
Operating Income (Loss)	31,683,985	31,333,171
INCOME FROM BEER OPERATIONS		
Receipts from Beer Licenses (Net)	725,141	714,840
Beer Taxes and Fines	5,594,173	5,348,974
Total	6,319,314	6,063,814
Less Beer Administration Enforcement	664,020	658,955
Net Profit from Beer Operations	5,655,294	5,404,859
Income (Loss) Before Depreciation and Other Charges	37,339,279	37,738,030
Less - Depreciation	617,533	568,603
Less - Loss on Disposal of Plant and Equipment	507,675	2,814
Add - Cumulative Effect of Change in Accounting Principle	566,121	-
Net Income (Loss)	$ 36,780,192	$ 36,166,613
Retained Earnings - July 1	$(2,552,864)	$(1,981,447)
Net Income	36,780,192	36,166,613
Less Equipment Acquisition Costs - Contributed from General Fund	356,104	103,653
Less Operating Transfer to General Fund	37,549,296	36,634,377
Retained Earnings - June 30	$(3,678,072)	$(2,552,864)

EXHIBIT G-3

STATE OF NEW HAMPSHIRE
NEW HAMPSHIRE LIQUOR COMMISSION
STATEMENT OF CHANGES IN FINANCIAL POSITION - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 1983

	June 30, 1983	June 30, 1982
SOURCE OF FUNDS		
OPERATIONS		
Income Before Transfers	$ 36,780,192	$ 36,166,613
Items Not Requiring Outlay of Funds:		
Depreciation	617,533	568,603
Total Financial Resources from Operations	37,397,725	36,735,216
(Increase) Decrease in Working Capital	-	-
Contributions from Other Funds	1,059,176	2,059,509
Net Book Value of Fixed Asset Disposals	611,731	2,814
Total Source of Funds	$ 39,068,632	$ 38,797,539
USE OF FUNDS		
Additions to Fixed Assets	1,519,336	2,163,162
Transfers to General Fund	37,549,296	36,634,377
Total Use of Funds	$ 39,068,632	$ 38,797,539
CHANGES IN COMPONENTS OF WORKING CAPITAL (INCREASE) DECREASE		
Current Assets		
Cash Other	$ 342,535	$(1,846,946)
Cash Equivalents	5,187,832	-
Accounts Receivables	256,473	122,894
Inventories	(346,709)	(387,284)
Total Current Assets	5,440,131	(2,111,336)
Current Liabilities		
Accounts Payable and Accruals	(5,940,854)	(51,826)
Due to Other Funds	500,723	2,163,162
Total Current Liabilities	(5,440,131)	2,111,336
Increase (Decrease) in Working Capital	$ -	$ -

STATE OF NEW HAMPSHIRE
ENTERPRISE FUND - LIQUOR COMMISSION - BUDGETARY BASIS

STATEMENT OF APPROPRIATION OPERATIONS Fiscal Year Ended June 30, 1983	Balance June 30, 1982	Appropriations	Restricted Revenue
GENERAL FUND			
Administration	$ 107,977.98	$ 1,724,114.68	$ 170,445.98
Stores Operations	92,593.52	9,921,768.68	....
Warehouse	29,549.40	685,314.15	....
Workmen's Compensation	....	77,991.38	....
Regulation	2,421.86	758,994.89	....
Miscellaneous (Hiring Freeze/Refunds of Revenue)	....	....	....
Total Liquor Commission - General Fund	$ 232,542.76	$ 13,168,183.78	$ 170,445.98

EXHIBIT G-4

Transfers In (Out)	Total Available	Expenditures	Encumbrances	Lapsed to Surplus	Balance June 30, 1983
$(58,502.91)	$ 1,944,035.73	$ 1,479,552.52	$ 321,314.45	$ 143,168.76	$..............
103,215.91	10,117,578.11	8,920,714.45	344,833.01	852,030.65	....
(23,740.94)	691,122.61	630,009.30	3,780.85	57,332.46	....
....	77,991.38	77,991.38	....	....	....
(15,108.49)	746,308.26	678,071.60	1,752.20	66,484.46	....
200,806.68	200,806.68	185,105.01	....	15,701.67	....
$ 206,806.68	$ 13,777,842.77	$ 11,971,444.26	$ 671,680.51	$ 1,134,718.00	$..............

STATE OF NEW HAMPSHIRE
ENTERPRISE FUND - LIQUOR COMMISSION - BUDGETARY BASIS

EXHIBIT G-5

COMPARATIVE STATEMENT OF EXPENDITURES BY OBJECT CODE

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
PERSONNEL SERVICES	$ 7,559,497	$ 7,936,954	$(377,457)
SUPPLIES & MATERIALS	195,925	317,350	(121,425)
COMMUNICATIONS SERVICE	128,133	132,084	(3,951)
TRAVEL	76,890	77,762	(872)
TRANSPORTATION	366	1,599	(1,233)
ADVERTISING	32,543	31,734	809
HEAT, LIGHT AND POWER	376,666	401,597	(24,931)
RENTS AND RENTALS	1,220,825	1,123,541	97,284
REPAIRS AND ALTERATIONS	448,254	276,383	171,871
RETIREMENT & BENEFITS	1,462,305	1,345,503	116,802
CAPITAL OUTLAYS	70,016	78,355	(8,339)
MOTOR VEHICLE UPKEEP	139	382	(243)
PRINTING AND BINDING	75,433	107,246	(31,813)
MISCELLANEOUS	324,452	144,093	180,359
TOTAL	$ 11,971,444	$ 11,974,583	$(3,139)

EXHIBIT G-6

STATE OF NEW HAMPSHIRE
NEW HAMPSHIRE SWEEPSTAKES COMMISSION
BALANCE SHEET - BUDGETARY BASIS
JUNE 30, 1983

ASSETS	June 30, 1983	June 30, 1982
CURRENT ASSETS:		
Cash and/or Investments	$ 238,609	$ 3,101,261
Cash Other	155,960	260,416
Cash Equivalents	109,202	-
Revolving Funds	225,300	225,300
Accrued Interest Receivable	8,777	241,193
Accounts Receivable	477,190	29,582
Billings Due Commission	2,494	2,397
Inventories	74,012	95,423
Total Current Assets	1,291,544	3,955,572
PLANT AND EQUIPMENT:		
Equipment	162,751	163,783
Less: Allowance for Depreciation	136,736	122,266
Net Equipment	26,015	41,517
Total Assets	$ 1,317,559	$ 3,997,089
LIABILITIES AND FUND EQUITY		
LIABILITIES;		
Due Agents	$ 2,954	$ 2,700
Reserve for Prizes	173,332	149,623
Prepaid Revenue	600,469	514,100
Accrued Expenses	217,067	166,797
Accrued Payroll	125,353	47,379
Vouchers Payable	198,384	116,490
Total Liabilities	1,317,559	997,089
FUND EQUITY:		
Designated Reserve for Distribution to Education	-	3,000,000
Total Liabilities and Fund Equity	$ 1,317,559	$ 3,997,089

EXHIBIT G-7

STATE OF NEW HAMPSHIRE
NEW HAMPSHIRE SWEEPSTAKES COMMISSION
STATEMENT OF OPERATIONS AND RETAINED EARNINGS - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 1983

	June 30, 1983	June 30, 1982
Gross Sales	$ 15,619,032	$ 14,121,374
Less: Sales Refunds and Adjustments	2,009,437	2,080,770
Adjusted Gross Sales	13,609,596	12,040,604
Prizes	6,714,824	5,861,662
Gross Profit	6,894,772	6,178,942
Operating Expenses:		
Personnel Services	814,599	797,608
Benefits	156,766	135,854
Current Expenses	1,432,768	991,751
Commissions	590,668	516,287
Travel	70,719	139,143
Track Sales Offices	13,846	11,946
Centralized Data Processing	91,543	97,919
Liquor Commission	173,469	155,683
Depreciation	19,163	23,278
Miscellaneous	52,492	46,148
Total Operating Expenses	3,415,943	2,915,617
Other Income:		
Interest on Investments	163,505	336,665
Miscellaneous	46,553	10,244
Total Other Income	210,058	346,909
Net Income	$ 3,688,887	$ 3,610,234
Reserve for Distribution to School & General Fund		
Beginning of Year	$ 3,000,000	$ 3,015,758
Net Income	3,688,887	3,610,234
Distribution to School & General Fund	7,121,192	(3,625,992)
End of Year	$(432,305)	$ 3,000,000

EXHIBIT G-8

STATE OF NEW HAMPSHIRE
NEW HAMPSHIRE SWEEPSTAKES COMMISSION
STATEMENT OF CHANGES IN FINANCIAL POSITION - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 1983

	June 30, 1983	June 30, 1982
SOURCE OF FUNDS		
OPERATIONS:		
Income Before Transfers and Distribution to Education	$ 3,688,887	$ 3,610,234
Items not requiring the use of working capital:		
Depreciation	19,163	23,278
Total Financial Resources from Operations	3,708,050	3,633,512
(Increase) Decrease in Working Capital	2,984,498	1,320
Net Book Value of Fixed Asset Disposals	231	647
Total Source of Funds	$ 6,692,779	$ 3,635,479
USE OF FUNDS		
Addition of Fixed Assets	$ 3,892	$ 9,487
Transfers to General Fund	3,688,887	-
Distribution to Education	3,000,000	3,625,992
Total Use of Funds	$ 6,692,779	$ 3,635,479
CHANGES IN COMPONENTS OF WORKING CAPITAL		
Current Assets:		
Cash and Investments	$(2,862,702)	$ 109,548
Cash Other	(104,406)	71,934
Cash Equivalents	109,202	-
Accounts Receivable	(217,016)	116,406
Due From Other Funds	432,305	-
Inventories	(21,411)	(96,361)
Total Current Assets	(2,664,028)	201,527
Current Liabilities:		
Accounts Payable and Accruals	(320,470)	(202,847)
Due to Other Funds	-	-
Total Current Liabilities	(320,470)	(202,847)
Increase (Decrease) in Working Capital	$(2,984,498)	$(1,320)

STATE OF NEW HAMPSHIRE
ENTERPRISE FUND - SWEEPSTAKES COMMISSION - BUDGETARY BASIS

STATEMENT OF APPROPRIATION OPERATIONS Fiscal Year Ended June 30, 1983	Balance June 30, 1982	Appropriations	Restricted Revenue
SWEEPSTAKES COMMISSION			
Special Revenue Account	$ 2,175,184.99	$(5,321.03)	$ 2,340,722.06
Beano - Lucky Seven	337,698.33	....	395,232.96
Instant Sweeps Program.	....	....	2,692,523.84
Daily Numbers Game.	991,231.43	....	2,011,303.52
Unemployment Compensation	....	5,321.03	....
TOTAL SWEEPSTAKES STATEMENT OF APPROPRIATION OPERATIONS	$ 3,504,114.75	$..............	$ 7,438,782.38

EXHIBIT G-9

Transfers In (Out)	Total Available	Expenditures	Encumbrances	Lapsed to Surplus	Balance June 30, 1983
$ 792,808.56	$ 5,303,394.58	$ 5,019,638.92	$ 335,186.57	$(4,197.92)	$(47,232.99)
(144,972.83)	587,958.46	583,269.35	7,350.80	....	338.31
(1,185,206.84)	1,506,317.00	1,506,317.00	....	....	....
(588,019.34)	2,414,515.61	2,398,701.19	15,814.42	....	....
....	5,321.03	5,321.03	....	....	....
$(1,125,390.45)	$ 9,817,506.68	$ 9,513,247.49	$ 355,351.79	$(4,197.92)	$(46,894.68)

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STATE OF NEW HAMPSHIRE
ENTERPRISE FUND - SWEEPSTAKES COMMISSION - BUDGETARY BASIS

EXHIBIT G-10

COMPARATIVE STATEMENT OF EXPENDITURES BY OBJECT CODE

	Fiscal Year Ended June 30		
	1983	1982	Increase (Decrease)
PERSONNEL SERVICES	$ 756,774	$ 795,159	$(38,385)
SUPPLIES & MATERIALS	78,255	125,141	(46,886)
COMMUNICATION SERVICE.	72,679	71,837	842
TRAVEL	77,266	124,634	(57,368)
PRINTING & BINDING	512,495	417,833	94,662
ADVERTISING	243,852	192,872	50,980
HEAT, LIGHT & POWER.	605	440	165
RENT AND RENTALS	117,061	128,412	(11,351)
REPAIRS AND ALTERATIONS.	3,056	3,147	(91)
BENEFITS	156,487	134,221	22,266
GRANTS & SUBSIDIES	307,484	338,348	(30,864)
OTHER AWARDS & INDEMNITIES	6,696,135	5,861,662	834,473
CAPITAL OUTLAYS.	4,972	8,405	(3,433)
INDIRECT COST.	30,938	18,533	12,405
MISCELLANEOUS.	455,188	393,117	62,071
TOTAL	$ 9,513,247	$ 8,623,761	$ 889,486

STATE OF NEW HAMPSHIRE
TRUST AND AGENCY FUNDS - BUDGETARY BASIS

BALANCE SHEET
ALL TRUST FUNDS
FOR THE YEAR ENDED JUNE 30, 1983

	N. H. Retirement System	N. H. Hospital Trust Funds	N. H. Youth Development Center	Laconia State School / Training Center	N. H. Home for the Elderly	Proof of Financial Responsibility	Income Tax Withholding	Social Security Tax Withholding Account
ASSETS								
Cash	$ 2,135,156	$ 557,698	$ 30,392	$ 51,978	$ 9,563	$ 135,838	$ 75,119	$ 1,346,298
LIABILITIES, RESERVES & FUND BALANCE								
Fund Balance Reserve Member/ Employer Contributions	$ 2,135,156	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Trust Fund Balance	-	557,698	30,392	51,978	9,563	135,838	75,119	1,346,298
Total Liabilities Reserve & Fund Balance Retained Earnings	$ 2,135,156	$ 557,698	$ 30,392	$ 51,978	$ 9,563	$ 135,838	$ 75,119	$ 1,346,298

EXHIBIT H-1

Subscription U.S. Savings Bonds Employees	Japanese Charitable Fund	Motor Vehicle Road Toll Bond Account	N.H. Rural Rehabilitation Corp.	Special Fund For Second Injuries	Special Fund For Active Cases	Unclaimed Abandoned Property	OASI Wage Contribution Fund	Total
$ 17,259	$ 40,076	$ 2,000	$ 104,824	$ 32,558	$ 30,299	$ 11,927	$ 468,874	$ 5,049,859
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,135,156
17,259	40,076	2,000	104,824	32,558	30,299	11,927	468,874	2,914,703
$ 17,259	$ 40,076	$ 2,000	$ 104,824	$ 32,558	$ 30,299	$ 11,927	$ 468,874	$ 5,049,859

STATE OF NEW HAMPSHIRE
TRUST AND AGENCY FUNDS - BUDGETARY BASIS

STATEMENT OF REVENUES EXPENDITURES AND CHANGES IN FUND BALANCES
ALL TRUST FUNDS
FOR THE YEAR ENDED JUNE 30, 1983

	N. H. Retirement System	N. H. Hospital Trust Funds	N. H. Youth Development Center	Laconia State School / Training Center	N. H. Home for the Elderly	Proof of Financial Responsibility	Income Tax Withholding	Social Security Tax Withholding Account
REVENUES:								
Contributions	$ 50,309,912	$ -	$ -	$ -	$ -	$ 157,087	$ -	$ -
Investment Income	166,256	85,161	2,109	4,524	867	-	-	99,210
Taxes/Bonds & Insurance Withheld	-	-	-	-	-	-	22,737,999	19,388,610
Other	-	-	-	-	-	-	-	-
Total Revenues	50,476,168	85,161	2,109	4,524	867	157,087	22,737,999	19,487,820
EXPENDITURES:								
Benefits and Refunds	31,070,453	83,680	705	-	-	165,504	-	-
Taxes/Bonds & Insurance Withheld	-	-	-	-	-	-	22,720,251	19,067,695
Other	1,245,529	-	-	-	-	-	-	104,410
OTHER DECREASES								
Transfer to Custodian	18,099,051	-	-	-	-	-	-	-
Total Expenditures & Other Decreases	50,415,033	83,680	705	-	-	165,504	22,720,251	19,172,105
Net Increase (Decrease) in Fund Balances for the Year	61,135	1,481	1,404	4,524	867	(8,417)	17,748	315,715
FUND BALANCES, July 1, 1982	2,074,021	556,217	28,988	47,454	8,696	144,255	57,371	1,030,583
FUND BALANCES, June 30, 1983	$ 2,135,156	$ 557,698	$ 30,392	$ 51,978	$ 9,563	$ 135,838	$ 75,119	$ 1,346,298

EXHIBIT H-2

Subscription U.S. Savings Bonds Employees	Japanese Charitable Fund	Motor Vehicle Road Toll Bond Account	N. H. Cancer Commission	N.H. Rural Rehabilitation Corp.	Special Fund For Second Injuries	Special Fund For Active Cases	Unclaimed Abandoned Property	OASI Wage Contribution Fund	Deferred Compensation	Total
$ -	$ -	$ 1,000	$	$ -	$ -	$ -	$ -	$ 74,507,360	$ 1,941,809	$ 126,917,168
-	3,189	-	1,697	10,264	7,281	2,842	-	166,804	-	550,204
193,449	-	-	-	-	-	-	-	-	-	42,320,058
-	-	-	-	-	-	54,928	17,180	-	-	72,108
193,449	3,189	1,000	1,697	10,264	7,281	57,770	17,180	$ 74,674,164	$ 1,941,809	$ 169,859,538
-	3,025	-	-	9,200	-	76,736	17,395	-	1,941,809	$ 33,368,507
195,549	-	-	-	-	-	-	-	74,567,355	-	116,550,850
-	-	-	-	105	43,795	-	-	188,494	-	1,582,333
-	-	-	39,609	-	-	-	-	-	-	18,138,660
195,549	3,025	-	39,609	9,305	43,795	76,736	17,395	74,755,849	1,941,809	169,640,350
(2,100)	164	1,000	(37,912)	959	(36,514)	(18,966)	(215)	(81,685)	-	219,188
19,359	39,912	1,000	37,912	103,865	69,072	49,265	12,142	550,559	-	4,830,671
$ 17,259	$ 40,076	$ 2,000	$ -	$ 104,824	$ 32,558	$ 30,299	$ 11,927	$ 468,874	$ -	$ 5,049,859

EXHIBIT I-1

STATE OF NEW HAMPSHIRE
GENERAL LONG TERM DEBT - BUDGETARY BASIS

STATEMENT OF GENERAL LONG TERM DEBT
As of June 30, 1983

Amounts available and to be provided for the Retirement of Long Term Debt:	
Amount Available for Payment of Bonds	$ 5,406,345
Amount to be Provided for Payment of Bonds - Various Funds	276,797,655
Amount to be Provided for Payment of Bonds - University of N. H.	25,466,000
Amount to be Provided for Payment of Water Pollution Contracts	3,214,173
Total Available and to be Provided	$ 310,884,173
General Long Term Debt Payable	
Bonds Payable	$ 307,670,000
Water Pollution Contracts Payable	3,214,173
Total Long Term Debt Payable	$ 310,884.173

EXHIBIT I-2

STATE OF NEW HAMPSHIRE
GENERAL LONG TERM DEBT - BUDGETARY BASIS

BOND DEBT SERVICE SCHEDULE
As of June 30, 1983

Fiscal Year Ending June 30	Principal	Interest	Total Principal and Interest
1984	$ 21,860,000	$ 20,709,192	$ 42,569,192
1985	21,310,000	19,662,608	40,972,608
1986	21,355,000	18,358,847	39,713,847
1987	19,265,000	17,062,663	36,327,663
1988	17,985,000	15,811,994	33,796,994
1989	17,110,000	14,613,790	31,723,790
1990	17,500,000	13,453,570	30,953,570
1991	17,640,000	12,264,523	29,904,523
1992	14,390,000	11,085,857	25,475,857
1993	14,360,000	10,084,993	24,444,993
1994	14,300,000	9,084,527	23,384,527
1995	13,750,000	8,084,693	21,834,693
1996	13,800,000	7,110,407	20,910,407
1997	12,605,000	6,131,653	18,736,653
1998	11,150,000	5,217,282	16,367,282
1999	9,975,000	4,371,588	14,346,588
2000	8,875,000	3,580,937	12,455,937
2001	8,625,000	2,852,987	11,477,987
2002	5,995,000	2,153,338	8,148,338
2003	6,010,000	1,699,250	7,709,250
2004	4,210,000	1,340,712	5,550,712
2005	4,010,000	1,078,475	5,088,475
2006	4,010,000	825,638	4,835,638
2007	2,890,000	572,800	3,462,800
2008	1,640,000	387,275	2,027,275
2009	1,550,000	264,250	1,814,250
2010	750,000	145,500	895,500
2011	750,000	72,750	822,750
	$ 307,670,000	$ 208,082,099	$ 515,752,099

STATE OF NEW HAMPSHIRE
GENERAL LONG TERM DEBT - BUDGETARY BASIS

EXHIBIT I-3

DEBT SERVICE
Fiscal Year 1983

	Total	General Fund	Highway Fund	Special Fund	Capital Fund	Sinking Fund
Bond Principal - Appropriated	$ 20,695,000.00	$ 12,795,000.00	$ 3,600,000.00	$ 4,300,000.00	$ -	$ -
- Unappropriated	75,000.00	-	-	-	-	75,000.00
Total Bond Principal	20,770,000.00	12,795,000.00	3,600,000.00	4,300,000.00	-	75,000.00
Bond Interest - Appropriated	20,514,375.67	12,939,675.67	1,615,300.00	5,853,150.00	106,250.00	-
- Unappropriated	7,307.25	-	-	-	-	7,307.25
Total Bond Interest Paid	20,521,682.92	12,939,675.67	1,615,300.00	5,853,150.00	106,250.00	7,307.25
Principal & Interest Payments to Bondholders	41,291,682.92	25,734,675.67	5,215,300.00	10,153,150.00	106,250.00	82,307.25
Less:						
Cash Received from U.N.H.						
- Bond Principal	1,567,000.00	1,567,000.00	-	-	-	-
- Bond Interest	1,325,112.50	1,325,112.50	-	-	-	-
NET PAYMENTS	$ 38,399,570.42	$ 22,842,563.17	$ 5,215,300.00	$ 10,153,150.00	$ 106,250.00	$ 82,307.25

EXHIBIT I-4

STATE OF NEW HAMPSHIRE
GENERAL LONG TERM DEBT - BUDGETARY BASIS

STATEMENT OF CHANGES IN GENERAL LONG TERM DEBT
Twelve Months ended June 30, 1983

	Balance July 1, 1982	General Obligation Bonds Issued	General Obligation Bonds Retired	Debt Service Fund Operations	Balance June 30, 1983
Amount Available in Debt Service Funds	$ 6,132,853	$ -	$	$(726,508)	$ 5,406,345
Amount to be Provided for Retirement of Long Term Debt - Various Funds	259,274,147	36,000,000	19,203,000	726,508	276,797,655
- University of N. H.	27,033,000	-	1,567,000	-	25,466,000
Total Available and to be Provided	$ 292,440,000	$ 36,000,000	$ 20,770,000	$ -	$ 307,670,000
General Obligation Debt Payable: Serial Bonds	$ 292,440,000	$ 36,000,000	$ 20,770,000	$ -	$ 307,670,000
Total General Obligations Debt Payable	$ 292,440,000	$ 36,000,000	$ 20,770,000	$ -	$ 307,670,000

STATE OF NEW HAMPSHIRE
SUMMARY OF TAXES COLLECTED FOR TOWNS
Fiscal Year Ended June 30, 1983

	Undistributed Balance June 30, 1982	Adjustments/ Uncollected Assessments June 30, 1982	Assessed and Billed Fiscal 1983	Less Abatements and Refunds Fiscal 1983
General Fund				
Meals and Rooms Tax	$ .03	$(.03)	$44,279,154.42	$............
Interest and Dividends Tax	....		16,977,481.45	214,275.68
Railroad Companies Tax	19,880.66		524,738.71	....
Savings Bank Tax	....		6,113,838.27	....
Total General Fund	$ 19,880.69	$(.03)	$67,895,212.85	$ 214,275.68
Highway Fund				
Add-ons:				
Registration	1,200,971.52		4,086,579.84	
Original License	130,205.10		463,440.00	
Renewal License	327,621.60		1,015,344.00	
Registration-Certificate	7,077.90		22,272.00	
Original Title	177,523.05		652,878.00	
Duplicate Title	2,818.05		8,311.00	
Inspection Stickers	199,297.50		712,782.45	
License Restoration	7,962.00		36,615.00	
Road Toll - Other	364,581.90		1,290,583.31	
Total Highway Fund	$2,418,058.62	$............	$ 8,288,805.60	$............

SUMMARY OF MEALS AND ROOMS TAX - FISCAL 1983

	Tax	Licenses
Cash Collections (net)	$42,440,130.53	$ 23,488.53
Less: Timely Filed 7/1/82 - 8/31/82	9,320,743.34	630.00
Subtotal	33,119,387.19	22,858.53
Add: Timely Filed 7/1/83 - 8/31/83	10,436,307.13	4,540.00
Total	$43,555,694.32	$ 27,398.53
Less: Administrative Expense		
Net Meals and Rooms Revenue - General Fund		

EXHIBIT J-1

Sub-Total	Less Distributed to Towns	Less Administrative Expense Fiscal 1983	Less State Share Fiscal 1983	Undistributed Balance June 30, 1983
$44,279,154.42	$ *	$............	$44,279,154.42	$............
16,763,205.77	*	....	16,763,205.77	.. ..
544,619.37	19,880.66	....	392,852.52	131,886.19
6,113,838.27	*	486,908.52	5,626,929.75	....
$67,700,817.83	$ 19,880.66	$ 486,908.52	$67,062,142.46	$ 131,886.19
5,287,551.36	1,200,971.58		2,860,605.89	1,225,973.89
593,645.10	130,205.10		324,408.00	139,032.00
1,342,965.60	327,621.60		710,740.80	304,603.20
29,349.90	7,077.90		15,590.40	6,681.60
830,401.05	177,523.05		457,014.60	195,863.40
11,129.05	2,818.05		5,817.70	2,493.30
912,079.95	199,297.50		498,947.71	213,834.74
44,577.00	7,962.00		25,630.50	10,984.50
1,655,165.21	364,581.90		903,408.32	387,174.99
$10,706,864.22	$2,418,058.68	$............	$ 5,802,163.92	$ 2,486,641.62

Interest & Penalties	Vietnam Bonus Tax	Total
$ 153,273.06	$ 502,942.29	$43,119,834.41
4,486.30	90,155.89	9,416,015.53
148,786.76	412,786.40	33,703,818.88
5,507.47	128,980.94	10,575,335.54
$ 154,294.23	$ 541,767.34	$44,279,154.42
		*
		$44,279,154.42

* APPROPRIATED

STATE OF NEW HAMPSHIRE

ANALYSIS OF BOND AUTHORIZATION AND A COMPARATIVE STATEMENT OF BONDS OUTSTANDING

Fiscal Year Ended June 30, 1983

HIGHER EDUCATION SELF-AMORTIZING	Chapter	Year	Authorized	Issued
University Housing	7	1950	$ 500,000.00	$ 500,000
University Dormitory	249	1957	1,150,000.00	1,150,000
University Housing	178	1959	1,000,000.00	1,000,000
University Dormitory	192	1961	550,000.00	550,000
University Dining Hall	197	1961	1,700,000.00	1,700,000
University Residence Hall	205:1	1963*	1,880,000.00	1,880,000
University Capital Budget	281:4	1965	3,000,000.00	3,000,000
University Capital Budget	281:4	1965	4,254,000.00	4,250,000
University Eduation Center	281:5	1965	500,000.00	500,000
University State Colleges	251:2	1963	3,750,000.00	3,750,000
University State Colleges	251:2	1963	584,811.00	580,000
Plymouth and Keene Dormitories	264:4	1961	1,421,044.00	1,420,000
University Capital Budget	294:3	1967	9,855,915.00	9,855,500
University Capital Budget	505:3	1969	4,810,950.00	4,800,000
University Capital Budget	559:3	1971	3,045,000.00	2,945,000
Durham Dormitory	38:3	1974	2,183,000.00	2,180,000
Plymouth Dormitory	504:3	1975	1,959,000.00	1,959,000
Dining Hall Expansion	49:2	1978	304,560.00	304,560
University Capital Budget	435:3	1979	2,318,000.00	2,175,000
Total Higher Education Self-Amortizing			44,766,280.00	44,499,060
HIGHER EDUCATION/GENERAL FUND				
University Construction	247	1957	4,150,000.00	4,150,000
University Heating Plant	30	1963	220,000.00	220,000
University Building	116/187	1963	5,305,000.00	5,305,000
University Capital Budget	281:3	1965	4,001,459.00	4,000,000
University Capital Budget	281:3	1965	12,320,000.00	12,320,000
University Capital Budget	394:2	1967	4,544,500.00	4,544,500

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*Amended as noted in FY 75 Report

EXHIBIT J-2

		Year	Interest		Outstanding		Increase
Unissued	Lapses	Issued	Rate	Matured	June 30, 1983	June 30, 1982	(Decrease)
$.............	$............	1950	1.40	$ 430,000	$ 70,000	$ 80,000	$(10,000)
....	....	1959	3.25	880,000	270,000	310,000	(40,000)
....	....	1961	2.80	620,000	380,000	415,000	(35,000)
....	....	1963	2.90	350,000	200,000	220,000	(20,000)
....	....	1963	2.90	1,140,000	560,000	620,000	(60,000)
....	....	1965	3.30	1,020,000	860,000	920,000	(60,000)
....	....	1967	3.40	1,600,000	1,400,000	1,500,000	(100,000)
....	4,000.00	1970	5.40	1,550,000	2,700,000	2,850,000	(150,000)
....	....	1970	5.40	165,000	335,000	355,000	(20,000)
....	....	1967	3.40	1,650,000	2,100,000	2,250,000	(150,000)
....	4,811.00	1970	5.40	250,000	330,000	360,000	(30,000)
....	1,044.00	1963	2.80	1,420,000	....	90,000	(90,000)
....	415.00	1971	4.10	5,880,500	3,975,000	4,465,000	(490,000)
....	10,950.00	1974	2.70	1,170,000	3,630,000	3,760,000	(130,000)
....	100,000.00	1976	5.875	345,000	2,600,000	2,650,000	(50,000)
3,000.00	....	1977	5.00	250,000	1,930,000	1,965,000	(35,000)
....	....	1978	4.75	199,000	1,760,000	1,800,000	(40,000)
....	....	1981	9.50/9.60 & 9.70	13,560	291,000	298,000	(7,000)
....	143,000.00	1981	9.50/9.60 & 9.70	100,000	2,075,000	2,125,000	(50,000)
3,000.00	264,220.00			19,033,060	25,466,000	27,033,000	(1,567,000)
....	....	1959	3.25	3,300,000	850,000	1,000,000	(150,000)
....	....	1963	2.80	220,000	....	15,000	(15,000)
....	....	1967	3.40	4,105,000	1,200,000	1,500,000	(300,000)
....	1,459.00	1967	2.49	3,200,000	800,000	1,000,000	(200,000)
....	....	1970	5.40	7,200,000	5,120,000	5,720,000	(600,000)
....	....	1971	4.10	2,519,500	2,025,000	2,235,000	(210,000)

STATE OF NEW HAMPSHIRE

ANALYSIS OF BOND AUTHORIZATION AND A COMPARATIVE STATEMENT OF BONDS OUTSTANDING
Fiscal Year Ended June 30, 1983

HIGHER EDUCATION/GENERAL FUND (Continued)	Chapter	Year	Authorized	Issued
University Capital Budget	505:2	1969	$ 6,529,400.00	$ 6,500,000
University Water System	7	1970	750,000.00	700,000
University Capital Budget	559:2	1971	3,292,000.00	3,290,000
University Capital Budget	38:2	1974(A)	10,879,000.00	10,875,000
University Capital Budget	504:2	1975	3,328,000.00	3,328,000
University Capital Budget	49:2	1978	8,334,540.00	8,330,440
University Capital Budget	435:2	1979	5,426,500.00	5,300,000
University Capital Budget	565	1981	5,819,000.00	....
Total Higher Education/General Fund			74,899,399.00	68,862,940
GENERAL FUNDS				
Capital Improvements	264:1	1961	2,945,927.00	2,940,000
Capital Improvements	251:1	1963*	5,000,000.00	5,000,000
Capital Improvements	251:1	1963*	3,381,150.00	2,900,000
Capital Improvements	251:1	1963*	690,000.00	690,000
Capital Improvements	281:1	1965*	5,476,872.00	5,100,000
Capital Improvements	281:1	1965*	75,000.00	75,000
Capital Improvements	394:1	1967*	7,087,960.00	6,500,000
Capital Improvements	505	1969*	7,774,458.00	7,000,000
State Armories	268	1961*	150,000.00	....
Teachers' Retirement	6	1950*	2,000,000.00	2,000,000
New Hampshire Port Authority	287	1959*	1,000,000.00	1,000,000
Technical Institute	267	1961	1,650,000.00	1,650,000
State Parks System	263	1961*	4,000,000.00	4,000,000
State Parks System	263	1961*	4,000,000.00	4,000,000
State Parks System	263	1961*	2,970,611.00	2,500,000
Allied Health Professions (Technical Institute)	410:5	1967*	1,255,879.00	1,250,000
Womens Dormitory	505:4	1969*	723,000.00	720,000

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*Amended as noted in FY 75 Report

(A) As amended by Chapter 38:6, 1977 Laws

EXHIBIT J-2

					Outstanding		
Unissued	Lapses	Year Issued	Interest Rate	Matured	June 30, 1983	June 30, 1982	Increase (Decrease)
$ 20,473.81	$ 8,926.19	1974	4.70	$ 2,880,000	$ 3,620,000	$ 3,940,000	$(320,000)
....	50,000.00	1974	4.70	450,000	250,000	300,000	(50,000)
....	2,000.00	1976	5.875	1,040,000	2,250,000	2,400,000	(150,000)
....	4,000.00	1977	5.00	3,262,500	7,612,500	8,156,250	(543,750)
....	....	1978	4.75	703,000	2,625,000	2,785,000	(160,000)
4,100.00	....	1981	9.50/9.60 & 9.70	856,400	7,474,000	7,902,000	(428,000)
126,500.00	....	....	....	....	5,300,000		5,300,000
5,819,000.00	....	....	....	....	....	....	....
5,970,073.81	66,385.19			29,736,440	39,126,500	36,953,250	2,173,250
....	5,927.00	1963	2.80	2,940,000	....	90,000	(90,000)
....	....	1965	3.20	4,250,000	750,000	1,000,000	(250,000)
....	481,150.00	1967	3.40	2,300,000	600,000	750,000	(150,000)
....	....	1972	4.50	555,000	135,000	190,000	(55,000)
....	376,872.00	1971	4.10	3,100,000	2,000,000	2,250,000	(250,000)
....	....	1972	4.50	75,000	....	10,000	(10,000)
....	587,960.00	1971	4.10	3,600,000	2,900,000	3,200,000	(300,000)
326,330.06	448,127.94	1974	4.70	3,150,000	3,850,000	4,200,000	(350,000)
41,955.18	108,044.82	....	....	....	....	....	....
....	....	1965	3.20	1,700,000	300,000	400,000	(100,000)
....	....	1965	3.20	850,000	150,000	200,000	(50,000)
....	....	1967	3.40	1,290,000	360,000	450,000	(90,000)
....	....	1963	2.80	4,000,000	....	200,000	(200,000)
....	....	1965	3.20	3,400,000	600,000	800,000	(200,000)
286,996.73	183,614.27	1971	4.10	1,800,000	700,000	850,000	(150,000)
....	5,879.00	1971	4.10	600,000	650,000	700,000	(50,000)
....	3,000.00	1972	4.50	385,000	335,000	370,000	(35,000)

STATE OF NEW HAMPSHIRE

ANALYSIS OF BOND AUTHORIZATION AND A
COMPARATIVE STATEMENT OF BONDS OUTSTANDING
Fiscal Year Ended June 30, 1983

GENERAL FUNDS (Continued)	Chapter	Year	Authorized	Issued
Water Pollution Control	376	1969	$ 1,499,000.00	$............
Industrial School Medical Facility	36	1970	250,000.00	250,000
State Prison Heating System	56	1970	50,000.00	50,000
Capital Improvements	559:1 & 16	1971*	5,064,165.00	4,740,000
Winnipesaukee River Basin Watershed	36:2	1971	2,788,000.00	1,150,000
Capital Improvements	42	1972(B)	710,000.00	....
Legislative Facilities Commission	368:6	1973*	5,218,350.00	5,215,000
Electronic Roll Call System	592	1973*	260,000.00	260,000
Acquisition of Gile Forest	367	1973	219,922.55	200,000
Capital Improvements	38:1	1974(C)	12,970,895.00	12,850,000
Water Resources Project	38:13	1974(D)	668,975.00	275,000
Mount Sunapee Snow Making Study	38:29	1974	15,000.00	....
Acquisition of Rail Properties	49:2	1974	6,000,000.00	1,500,000
Hampton Harbor Pier	50:4	1974(E)	350,000.00	350,000
Port Authority Fencing	50:9	1974	25,000.00	25,000
Portsmouth Pier and Marine Science Facilities	50:3	1974(E)	720,000.00	720,000
Mt. Washington Summit Facilities	30	1974(F)	3,798,000.00	1,973,000
Snow Making Mount Sunapee	276	1975	761,360.00	....
Capital Improvements	504	1975(G)	22,907,137.22	20,503,000
Regional Vocational Education Program	567	1973(H)	30,584,500.00	5,900,000
Regional Vocational Education Program	567	1973(H)	5,165,000.00	5,165,000

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*Amended as noted in FY 75 Report

**Principal Payments are consolidated by the Treasurer, therefore not available by Chapter

(B) As amended by Chapter 38:17, 1974 Laws

(C) As amended by Chapter 491:4, 1975 Laws
Chapter 55, 1976 Laws
Chapter 38, 1977 Laws
Chapter 493:2, 1977 Laws

(D) As amended by Chapter 504, 1975 Laws
Chapter 493, 1977 Laws

(E) As amended by Chapter 421, 1975 Laws

(F) As amended by Chapter 49, 1978 Laws

EXHIBIT J-2

Unissued	Lapses	Year Issued	Interest Rate	Matured	Outstanding		Increase (Decrease)
					June 30, 1983	June 30, 1982	
$ 1,499,000.00	$..............	....	....	$.............	$.............	$.............	$.............
....	....	1976	5.60	150,000	100,000	120,000	(20,000)
....	....	1976	5.60	35,000	15,000	20,000	(5,000)
....	324,165.00	1976	5.60	1,680,000	3,060,000	3,280,000	(220,000)
1,476,205.70	161,794.30	1976	5.60	435,000	715,000	770,000	(55,000)
28,350.00	681,650.00	....	....	....	....	....	....
3,350.00	....	1976	5.60	1,835,000	3,380,000	3,640,000	(260,000)
....	....	1976	5.60	140,000	120,000	140,000	(20,000)
8,999.23	10,923.32	1976	5.60	140,000	60,000	80,000	(20,000)
20,000.00	100,895.00	1977	5.00	3,937,500**	9,187,500	9,843,750	(656,250)
58,674.39	335,300.61	1977	5.00	....	....	....	....
14,842.48	157.52	....	....	....	....	....	....
4,500,000.00	....	1981	9.50/9.60	150,000	1,350,000	1,425,000	(75,000)
....	....		& 9.70				
....	....	1978	4.75	....	....	....	....
....	....	1978	4.75	595,000	500,000	600,000	(100,000)
....	....	1978	4.75	....	....	....	....
....	1,825,000.00	1981	9.50/9.60	173,000	1,800,000	1,900,000	(100,000)
....	....		& 9.70				
16,700.00	744,660.00	....	....	....	....	....	....
344,740.83	2,059,396.39	1978	4.75	5,003,000	15,500,000	16,500,000	(1,000,000)
13,184,500.00	11,500,000.00	1976	5.60	2,000,000	3,900,000	4,200,000	(300,000)
....	....	1979	5.70	727,500	4,437,500	4,620,000	(182,500)

(G) As amended by Chapter 1, 53, 37, 1976 Laws
Chapter 101 & 493, 1977 Laws
Chapter 40, 1978 Laws
Chapter 120, 1975 Laws

(H) As amended by Chapter 345, 1975 Laws
Chapter 271:1, 1979 Laws

STATE OF NEW HAMPSHIRE

ANALYSIS OF BOND AUTHORIZATION AND A
COMPARATIVE STATEMENT OF BONDS OUTSTANDING
Fiscal Year Ended June 30, 1983

GENERAL FUNDS (Continued)	Chapter	Year	Authorized	Issued
State Office Building.	38:1	1976(I)	$ 10,990,000.00	$ 10,850,000
New Hampshire Hospital Renovations	55:4	1976	3,600,000.00	3,600,000
Winnisquam Dam	6	1977	40,000.00	40,000
Hooksett Liquor Stores	600:79	1977	360,000.00	360,000
Pine River Forest.	447	1977	462,500.00	402,500
Capital Improvements	49	1978(J)	4,326,009.00	3,500,000
Parking Meters at Hampton Beach.	422	1977	82,500.00	82,500
Cannon Mountain Tramway.	237	1977(K)	4,700,000.00	4,700,000
Retirement System.	600:111	1977	20,000,000.00	....
Capital Improvements	435	1979	8,092,000.00	7,500,000
Acquisition of Agricultural Land Development Rights.	301:2	1979	3,000,000.00	3,000,000
Capital Improvements	Various	(L)	33,267,000.00	33,267,000
Capital Improvements	99:1	1981	16,158,751.00	14,531,442
Police Standards and Training Facility	541:1	1981	1,524,400.00	....
Capital Improvements	565	1981	10,593,753.00	....
Dam Maintenance.	24	1981	2,200,000.00	....
Capital Improvements	38	1981	862,500.00	....
Parking Meters	43:158	1981	45,000.00	....
Capital Improvements	4	1983	27,469,840.00	....
Winnipesaukee River Basin - Local Share.	339	1977	2,000,000.00	2,000,000
Purchase Nashua and Lebanon Liquor Stores.	315	1983	990,000.00	....
Total General Funds.			300,970,414.77	192,284,442
STATE OFFICE BUILDING SINKING FUND				
State Office Building.	264	1961	1,690,500.00	1,690,000

(I) As amended by Chapter 103:6, 1979 Laws
(J) As amended by Chapter 40, 1978 Laws
Chapter 3, 75:11, 103, 102:2, 435, 457:3 & 500:7, 1979 Laws

(K) As amended by Chapter 52:11, 1978 Laws
Chapter 103:8, 1979 Laws

EXHIBIT J-2

Unissued	Lapses	Year Issued	Interest Rate	Matured	Outstanding June 30, 1983	Outstanding June 30, 1982	Increase (Decrease)
$ 134,379.70	$ 5,620.30	1979	5.70	$ 2,080,000	$ 8,770,000	$ 9,290,000	$(520,000)
....	....	1979	5.70	720,000	2,880,000	3,060,000	(180,000)
....	....	1979	5.70	40,000	....	10,000	(10,000)
....	....	1979	5.70	144,000	216,000	252,000	(36,000)
3,703.44	56,296.56	1979	5.70	322,500	80,000	160,000	(80,000)
45,796.90	780,212.10	1979	5.70	300,000	3,200,000	1,275,000	1,925,000
....	....	1979	5.70	66,000	16,500	33,000	(16,500)
....	....	1981	9.50/9.60 & 9.70	470,000	4,230,000	4,465,000	(235,000)
....	20,000,000.00	....	....	....	....	....	....
....	592,000.00	....	....	....	7,500,000	....	7,500,000
....	....	....	....	....	3,000,000	....	3,000,000
....	....	1981	9.50/9.60 & 9.70	3,237,000	30,030,000	31,635,000	(1,605,000)
85,837.00	1,541,472.00	....	....	....	14,531,442	....	14,531,442
1,524,400.00	....	....	....	....	....	....	....
10,450,614.11	143,138.89	....	....	....	....	....	....
2,200,000.00	....	....	....	....	....	....	....
856,473.00	6,027.00	....	....	....	....	....	....
45,000.00	....	....	....	....	....	....	....
27,469,840.00	....	....	....	....	....	....	....
....	....	....	....	....	2,000,000	....	2,000,000
990,000.00	....	....	....	....	....	....	....
65,616,688.75	43,069,284.02			58,375,500	133,908,942	112,978,750	20,930,192
....	500.00	1963	2.80	1,690,000	....	75,000	(75,000)

(L) Revised Statutes Annotated, Ch. 188 E	$ 13,250,500	Construction of Regional Vocation Education Centers
Chapter 432, 1975 Laws	281,500	Capital Improvements at Mount Monadnock
Chapter 254, 1977 Laws	280,000	Capital Improvements at Laconia State School
Chapter 49:1, 1978 Laws	9,090,000	Various Capital Improvements in Various Departments
Chapter 435:1, 1979 Laws	10,000,000	Various Capital Improvements, Equipment Purchases and Energy Conservation Measures in Various Departments
Chapter 375, 1979 Laws	365,000	Acquisition and Remodeling of the Upham-Walker House

STATE OF NEW HAMPSHIRE

ANALYSIS OF BOND AUTHORIZATION AND A COMPARATIVE STATEMENT OF BONDS OUTSTANDING

Fiscal Year Ended June 30, 1983

HIGHWAY FUND	Chapter	Year	Authorized	Issued
Highway Construction	557	1971	$ 6,000,000.00	$ 6,000,000
Bridge Reconstruction	451	1971	1,000,000.00	730,000
Highway Construction	376	1973	6,000,000.00	6,000,000
Bridge Reconstruction - Jefferson	325	1973	900,000.00	270,000
Statewide Betterment	526	1973	3,000,000.00	3,000,000
Highway Construction	505	1975	7,000,000.00	7,000,000
Highway Construction	600:3	1977	13,000,000.00	13,000,000
Highway Construction	434:3	1979	12,000,000.00	....
Candia Raymond Project	316:1	1981	11,125,000.00	....
Franconia Notch	456:1	1981	4,706,400.00	....
Traffic Division Facility	456:1	1981	1,668,558.00	1,668,558
Barracks Construction and Site Acquistion	99:1	1981	528,000.00	....
Manchester Access Ramp	565:1	1981	6,000,000.00	....
Highway Construction	58	1981	4,000,000.00	....
Camp Sargent Road	104:2	1983	1,075,000.00	....
Total Highway Funds	235	1983	78,002,958.00	37,668,558
TOLL BRIDGE AND TOLL ROADS SINKING FUND				
New Hampshire Turnpike	520	1971	101,200,000.00	91,500,000
Eastern New Hampshire Turnpike (Spaulding)	237	1953	8,300,000.00	8,300,000
Eastern New Hampshire Turnpike (Bridge)	223	1963	3,000,000.00	3,000,000
Central New Hampshire Turnpike	238	1953	7,500,000.00	7,500,000
Central New Hampshire Turnpike	238	1953	5,850,000.00	5,850,000
Central New Hampshire Turnpike (Connection)	281	1963	4,000,000.00	4,000,000
Central New Hampshire Turnpike Design Study	542:2	1981	1,500,000.00	....
Total Toll Bridge and Toll Roads Sinking Fund			131,350,000.00	120,150,000
GRAND TOTAL			$ 631,679,551.77	$ 465,155,000

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*Amended as noted in FY 75 Report

**Principal payments are consolidated by the Treasurer, therefore not available by Chapter.

(M) As amended by Chapter 558:4, 1977 Laws

EXHIBIT J-2

Unissued	Lapses	Year Issued	Interest Rate	Matured	Outstanding June 30, 1983	Outstanding June 30, 1982	Increase (Decrease)
$..............	$..............	1974	4.20	$ 5,400,000	$ 600,000	$ 1,200,000	$(600,000)
....	270,000.00	1977	5.00	....	....	....	....
....	....	1977	5.00	6,000,000	4,000,000	5,000,000	(1,000,000)
392,243.33	237,756.67	1977	5.00	....	....	....	....
....	....	1977	5.00	....	....	....	....
....	....	1978	4.75	3,500,000	3,500,000	4,200,000	(700,000)
....	....	1981	9.50/9.60 & 9.70	2,600,000	10,400,000	11,700,000	(1,300,000)
12,000,000.00	....	....	....	....	....	....	....
11,125,000.00	....	....	....	....	....	....	....
4,706,400.00	....	....	....	....	....	....	....
....	....	....	....	....	....	....	....
499,292.12	28,707.88	....	....	....	....	....	....
6,000,000.00	....	....	....	....	....	....	....
4,000,000.00	....	....	....	....	1,668,558	....	1,668,558
1,075,000.00	....	....	....	....	....	....	....
39,797,935.45	536,464.55			17,500,000	20,168,558	22,100,000	(1,931,442)
9,700,000.00	....	1976/1977 1981	6.00/5.00 9.50/9.60 & 9.70	8,000,000	83,500,000	85,750,000	(2,250,000)
....	....	1958	2.60	6,500,000	1,800,000	2,400,000	(600,000)
....	....	1967	3.40	3,000,000	....	300,000	(300,000)
....	....	1956	2.25	7,500,000	....	450,000	(450,000)
....	....	1958	2.60	4,050,000	1,800,000	2,300,000	(500,000)
....	....	1967	3.40	2,100,000	1,900,000	2,100,000	(200,000)
1,500,000.00	....	....	....	....	....	....	....
11,200,000.00	....			31,150,000	89,000,000	93,300,000	(4,300,000)
$122,587,698.01	$43,936,853.76			$ 157,485,000	$ 307,670,000	$ 292,440,000	$ 15,230,000

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STATE OF NEW HAMPSHIRE

EXHIBIT J-3

NET DEBT
Fiscal Year Ended June 30, 1983

	1983	1982	Net Debt Increase (Decrease)
Bonds Authorized and Unissued	$ 122,587,698	$ 123,587,055	$(999,357)
Unexpended Balance of Appropriations	(71,003,095)	(81,162,546)	10,159,451
Reserve for Encumbrances	(107,581,184)	(101,072,116)	(6,509,068)
Unappropriated Surplus	22,385,770	16,759,631	5,626,139
Bonds Payable	307,670,000	292,440,000	15,230,000
Trust Obligations	471,906	477,648	(5,742)
Water Pollution	3,214,173	3,619,835	(405,662)
Total Net Debt	$ 277,745,268	$ 254,649,507	$ 23,095,761

NET DEBT OR SURPLUS
Fiscal Years Ended June 30

1950 Net Debt	$ 14,367,272
1951 Net Debt	16,219,156
1952 Net Debt	17,489,712
1953 Net Debt	17,361,482
1954 Net Debt	19,287,767
1955 Net Debt	29,664,923
1956 Net Debt	38,662,916
1957 Net Debt	44,705,011
1958 Net Debt	46,142,572
1959 Net Debt	56,815,438
1960 Net Debt	37,962,489
1961 Net Debt	41,874,015
1962 Net Debt	36,664,402
1963 Net Debt	61,245,466
1964 Net Debt	70,602,149
1965 Net Debt	82,670,503
1966 Net Debt	96,702,241
1967 Net Debt	$ 102,329,673
1968 Net Debt	91,022,115
1969 Net Debt	97,304,961
1970 Net Debt	97,903,727
1971 Net Debt	107,350,877
1972 Net Debt	90,881,455
1973 Net Debt	83,120,317
1974 Net Debt	57,588,575
1975 Net Debt	66,561,023
1976 Net Debt	134,604,770
1977 Net Debt	170,146,537
1978 Net Debt	167,091,452
1979 Net Debt	155,546,297
1980 Net Debt	208,741,311
1981 Net Debt	261,645,293
1982 Net Debt	254,649,507
1983 Net Debt	277,745,268

STATE OF NEW HAMPSHIRE

EXHIBIT J-4

STATEMENT OF HORSE RACING COMMISSION OPERATIONS
For the Fiscal Year Ended June 30, 1983

STATE SHARE OF REVENUE	Racing Days	1% to 8% Wagered	50% Breakage	Total State Share
Fees, Fines & Forfeitures				$ 100.00
DISTRIBUTION OF REVENUE				
Transfer to General Fund				
Fees				$ 100.00

HARNESS RACING

STATE SHARE OF REVENUE	Racing Days	1% to 8% Wagered	50% Breakage	Total State Share
Hinsdale Parimutuels	52	$ 69,693.04	$ 16,155.64	$ 85,848.68
Rochester Fair	9	13,569.02	4,210.93	17,779.95
				103,628.63
Fees, Fines & Forfeitures				31,728.00
Reimbursement of State Steward				5,185.62
Unclaimed Ticket Account				7,831.10
Underpay				132.00
Total Revenue				$ 148,505.35
DISTRIBUTION OF REVENUE				
Transfer to General Fund:				
Underpay		132.00		
Parimutuel Tax		83,262.06		
Breakage		20,366.57		
Fees		30,348.00		
Fines		1,380.00		
Reimbursement of State Steward		5,185.62		
Unclaimed Ticket Account		7,831.10		
Total Transfer to General Fund			$ 148,505.35	
TOTAL REVENUE DISTRIBUTED				$ 148,505.35

STATE OF NEW HAMPSHIRE

EXHIBIT J-5

STATEMENT OF GREYHOUND RACING COMMISSION OPERATIONS
For the Fiscal Year Ended June 30, 1983

STATE SHARE OF REVENUES	Racing Days	State Tax 6% to 10% Plus 4% Exotic	State Breakage 50%	Total Receipts
Berensons' Belmont Greyhound Park. . . .	154	$ 245,318.40	$ 17,276.21	$ 262,594.61
Hinsdale Greyhound Racing Assoc.	298	1,293,847.30	34,723.22	1,328,570.52
Seabrook Greyhound Racing, Inc..	373	5,403,333.75	136,482.18	5,539,815.93
		6,942,499.45	188,481.61	7,130,981.06
Licenses and Fines				40,098.00
Reimbursement of State Judge				55,725.16
Unclaimed Ticket Account				133,585.20
Underpay				90.00
Total Revenue.				$ 7,360,479.42
DISTRIBUTION OF REVENUE				
Transfer to General Fund:				
Parimutuel Tax			$ 6,942,499.45	
Breakage			188,481.61	
Licenses			35,648.00	
Fines.			4,450.00	
Reimbursement of State Judges.			55,725.16	
Unclaimed Ticket Account			133,585.20	
Underpay			90.00	
TOTAL REVENUE DISTRIBUTED.				$ 7,360,479.42

STATE OF NEW HAMPSHIRE

EXHIBIT J-6

SPECIAL ACCOUNTS

Since their inception as major sources of State revenue, the liquor, beer and racing receipts have been separately listed in the Comptroller's Report (See Exhibit A-9). Fiscal 1983 gross revenue from these accounts totaled $56,716,475 or 18.2% of the $312,181,553 General Fund Unrestricted Revenue. However, beginning in Fiscal 1981 Horse Racing activities have been curtailed at Rockingham Park due to extensive fire damage. The following is a summary of the activity experienced in the past five biennia in the areas of liquor, racing and all Unrestricted General Fund Revenue:

	Greyhound Racing		Horse Racing		Liquor		All Revenue	
Year	Amount	Percent Increase	Amount	Percent Increase	Amount	Percent Increase	Amount	Percent Increase
1974	$ 3,381,450	....	$ 7,995,314	(21.6)	$ 28,591,883	1.2	$128,065,556	4.8
1975	6,638,439	96.0	7,533,149	(5.7)	29,423,726	2.9	133,714,990	4.4
1976	9,212,743	38.8	7,569,761	.5	30,391,218	3.3	146,944,531	9.8
1977	8,334,924	(9.5)	6,628,640	(12.4)	30,471,466	.3	160,262,401	9.1
1978	8,745,923	5.0	7,092,899	7.0	34,032,257	11.7	204,056,552	27.3
1979	7,719,929	(11.7)	6,514,048	(8.2)	38,404,279	12.8	228,007,150	11.7
1980	7,517,517	2.6)	4,915,052	(24.5)	37,771,638	(1.6)	231,948,752	1.7
1981	7,923,244	5.4	1,552,770	(68.4)	41,217,748	9.1	239,212,887	3.1
1982	7,259,519	(.8)	117,476	(92.4)	42,386,107	2.8	300,604,500	25.7
1982	-	-	-	-	-	-	(1) 10,181,381	-
1982	-	-	-	-	-	-	310,785,881	28.4
1983	7,226,754	(.5)	135,427	1.3	42,464,860	.2	312,181,553	.4

Notes: (1) Change in accounting principle of $10,181,381 records the following revenues on an accrual basis: Beer, $566,121; Business Profits, $5,097,033; Estate and Legacy, $1,483,266; Intangible Tax, $221,100; Real Estate Tranfers, $543,792; and Meals and Rooms, $2,270,069.

EXHIBIT K-1

STATE OF NEW HAMPSHIRE
ALL GOVERNMENTAL AND PROPRIETARY FUNDS - BUDGETARY BASIS
COMPARATIVE REVENUES AND BOND PROCEEDS
(Dollars in Thousands)

	Fiscal Year Ended June 30				
	1979	1980	1981	1982	1983
General Property Taxes	$ 7,297	$ 7,975	$ 7,826	$ 7,395	$ 5,785
Special Taxes	97,712	96,545	99,958	154,696	158,341
Poll or Personal Taxes	25,918	25,617	26,723	26,212	25,960
Business License Taxes	75,834	79,501	76,939	88,575	90,605
Non-Business License Taxes	24,815	25,970	26,894	28,360	28,612
Fees	8,885	9,384	10,460	17,003	21,388
Fines, Penalties and Interest	4,291	3,942	4,734	5,432	7,670
Grants from Federal Government	190,757	213,767	245,754	226,524	250,278
Grants from Local/Private Sources	17,725	20,466	21,027	24,694	27,538
Rents and Leases	1,306	2,354	2,508	2,752	2,609
Interest, Premiums & Discounts	2,943	3,263	3,281	2,767	2,120
Sale of Commodities	3,464	2,879	3,094	4,026	3,070
Sale of Services	17,874	23,893	24,543	27,896	28,082
Assessments	14,399	15,602	17,122	20,279	20,769
Public Service Enterprise	48,537	48,919	51,302	52,840	54,695
Miscellaneous	15,549	13,965	10,497	16,687	19,305
Grants from Other Agencies	9,923	18,317	20,278	18,958	20,683
Sub Total	567,229	612,359	652,940	725,096	767,510
Bonds Issued	40,500	-	87,250	-	36,000
Total Receipts	$607,729	$612,359	$740,190	$725,096	$803,510

EXHIBIT K-2

STATE OF NEW HAMPSHIRE
ALL GOVERNMENTAL AND PROPRIETARY FUNDS - BUDGETARY BASIS
COMPARATIVE EXPENDITURES
(Dollars in Thousands)

	Fiscal Year Ended June 30				
	1979	1980	1981	1982	1983
Personnel Services	$139,793	$155,912	$166,880	$176,932	$183,523
Supplies & Materials	18,008	21,514	21,078	20,574	21,638
Subsistence & Support of Persons . . .	3,707	4,194	5,338	5,636	6,457
Communications Service	3,645	4,231	4,742	5,774	6,122
Travel Expense	4,647	4,841	5,357	5,292	5,967
Transportation	1,272	1,076	1,112	122	138
Printing and Binding	1,203	1,224	1,595	1,844	1,947
Advertising.	810	858	744	804	941
Heat, Light & Power.	3,052	3,662	4,640	7,888	7,758
Rents and Rentals.	12,026	12,473	14,386	15,750	14,686
Repairs and Alterations.	9,447	6,849	5,994	4,798	6,419
Motor Vehicle Upkeep	2,678	3,014	3,855	4,118	3,747
Contract Earnings.	2,485	5,988	1,435	1,654	2,576
Miscellaneous.	24,353	43,007	24,231	17,111	23,863
Grants and Subsidies	250,114	309,502	359,179	362,635	410,008
Debt Service	30,677	33,275	36,403	47,397	48,240
Sub Total.	507,917	611,620	656,969	678,329	744,030
Capital Outlays.	61,627	70,997	65,601	58,119	70,784
Total Expenditures.	$569,544	$682,617	$722,570	$736,448	$814,814

EXHIBIT K-3

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS
COMPARATIVE STATEMENT OF UNAPPROPRIATED SURPLUS

	Fiscal Year Ended June 30				
	1979	1980	1981	1982	1983
Balance, July 1	$ 12,794,847	$ 33,885,345	$ 9,643,372	$(30,637,551)	$(33,178,689)
Adjustment to reflect the cumulative effect to June 30, 1982 of a Change in Accounting Principle	-	-	-	-	10,181,381
Additions:					
Unrestricted Revenue:					
Beer	4,872,311	4,906,784	5,071,223	6,063,669	6,885,434
Board & Care	9,960,412	13,956,143	14,357,371	17,308,728	16,225,209
Business Profits Tax	64,017,845	62,786,663	57,339,717	79,737,252	72,535,316
Estate and Legacy Tax	7,455,207	8,180,832	9,996,975	9,321,227	10,580,393
Insurance	12,272,178	14,184,088	14,884,318	16,529,912	16,383,696
Liquor	38,404,279	37,771,638	41,217,748	42,386,108	42,464,860
Meals & Rooms	17,261,701	18,498,692	25,033,970	38,538,995	44,279,155
Other	18,257,974	20,075,025	21,396,932	23,134,145	29,479,928
Racing	14,233,983	12,432,569	9,476,014	7,376,996	7,362,181
Telephone	6,955,800	7,289,094	7,608,376	7,244,130	5,328,411
Tobacco	25,918,296	25,582,196	26,722,486	26,211,973	25,959,648
Utilities	4,090,798	1,812,642	1,674,257	670,971	519,529
Intangible Tax	1,002,813	1,163,787	1,402,173	15,070,913	16,848,650
Sweepstakes Revenue	-	-	-	610,234	4,121,193
Savings Bank Tax	-	-	-	5,235,082	5,626,930
Real Estate Transfer Tax	3,303,553	3,308,599	3,031,327	5,164,165	7,581,020
Total Unrestricted Revenue	228,007,150	231,948,752	239,212,887	300,604,500	312,181,553
*Federal Revenue Sharing	8,040,761	-	-	-	-
Transfers from Other Funds	510,712	321,652	31,792	405,002	3,271,733
Other Credits	540,190	509,003	294,060	276,713	259,994
Total Additions	237,098,813	232,779,407	239,538,739	301,286,215	315,713,280
Deductions:					
Appropriations:					
General Government	55,995,498	74,797,250	80,354,111	86,826,843	107,357,147
Justice & Public Protection	16,824,203	22,403,352	23,406,923	22,433,277	21,998,356
Resource Protection & Development	14,525,272	15,842,347	17,196,229	18,327,428	18,339,242
Transportation	864,401	1,036,111	1,073,439	1,024,042	700,086
Health & Social Services	43,618,039	51,964,202	56,079,212	65,554,764	75,459,878
Education	45,140,785	47,196,416	51,063,540	52,646,519	50,579,970
Liquor Commission	9,757,562	11,195,990	11,679,123	12,679,528	13,168,184
Special Fund	39,895,422	45,239,395	53,759,762	59,155,313	64,989,504
Total Appropriations	226,621,182	269,675,063	294,612,339	318,647,714	352,592,367
Lapses	(10,695,844)	(13,009,632)	(15,256,821)	(15,069,831)	(32,637,217)
Net Appropriations	215,925,338	256,665,431	279,355,518	303,577,883	319,955,150
Transfers to Other Funds	59,914	192,294	119,447	-	5,052
Utilities - Franchise Tax	-	-	-	-	5,742,000
Prior Year Refunds - B.P.T.	-	-	-	-	6,669,766
Other Debits	23,063	163,655	344,697	249,470	400,179
Total Deductions	216,008,315	257,021,380	279,819,662	303,827,353	332,772,147
Balance, June 30	$ 33,885,345	$ 9,643,372	$(30,637,551)	$(33,178,689)	$(40,056,175)

*Federal Revenue Sharing Recorded as Restricted Revenue in FY 1980 and not lapsed to surplus as in prior years.

EXHIBIT K-4

STATE OF NEW HAMPSHIRE
HIGHWAY FUND
COMPARATIVE STATEMENT OF UNAPPROPRIATED SURPLUS

	Fiscal 1983		Fiscal 1982	
Balance, July 1		$ 9,806,335		$ 7,453,275
Additions;				
Unrestricted Revenue:				
Gasoline Tax	$ 59,123,180		$ 59,808,653	
Motor Vehicle Fees	30,517,591		29,751,471	
Other	3,909,379		1,901,238	
Total Unrestricted Revenue		93,550,150		91,461,362
Bonds Authorized		5,075,000		8,291,020
Other Credits		115,460		28,620
Total Additions		98,740,610		99,781,002
Deductions:				
Appropriations:				
Gross Appropriations	102,867,813		102,071,049	
Less Lapses	9,870,296		9,800,122	
Net Appropriations		92,997,517		92,270,927
Other Debits/Adjustments		4,099,353		5,157,015
Total Deductions		97,096,870		97,427,942
Balance, June 30		$ 11,450,075		$ 9,806,335

EXHIBIT K-5

STATE OF NEW HAMPSHIRE
FISH AND GAME FUND
COMPARATIVE STATEMENT OF UNAPPROPRIATED SURPLUS

	Fiscal 1983		Fiscal 1982	
Balance, July 1.		$ 446,401		$ 336,425
Additions:				
Unrestricted Revenue	$ 3,515,803		$ 3,182,106	
Other Credits.	43,542		36,711	
Total Additions.		3,559,345		3,218,817
Deductions:				
Appropriations:				
Gross Appropriations	3,573,434		3,396,260	
Less Lapses.	342,710		287,454	
Net Appropriations.		3,230,724		3,108,806
Other Debits		368		35
Total Deductions		3,231,092		3,108,841
Balance, June 30		$ 774,654		$ 446,401